



Philomath School District 17J

2023-2024

Proposed Budget

(updated 5.24.23)

1620 Applegate Street
Philomath, OR 97370

philomathsd.net



Philomath School District 17J

Benton County School District No. 17J, 1620 Applegate Street Philomath OR 97370 (541) 929-3169

May 25, 2023

To the Members of the Philomath School District Community:

I am confident that this budget message will change prior to the actual approval of the general fund budget for the Philomath School District. As we navigate new terrain of a currently yet-to-be finalized State School Fund budget, rising costs for staff and services, and a lack of large contingency funds, the District will face making some difficult decisions. We are committed to balancing promises made during our request to renew the Local Option Levy with needs to balance our budget. Our biggest commitment is always to make our decisions based on the needs of our students.

The Oregon Legislature initially proposed to fund K-12 education for the 2023-25 biennium, through the State School Fund (SSF), at \$9.9 Billion. School Districts throughout Oregon have been vocal about the need for at least \$10.3 Billion, while the Quality Education Model (QEM) would suggest \$11.9 Billion. After the May 17th State Revenue Forecast showing that the state has a growing economy, the Legislatures have committed to a \$10.2B SSF funding level. These SSF funds (approximately \$14 million for Philomath), along with local property taxes and the generosity of Philomath residents through passage of the Local Option Levy this past fall, constitute the bulk of resources the district needs for their general operations. Over the past two years, the District has tapped into reserve funds in order to meet our obligations without sacrificing offerings to students or staffing levels.

New in the 2023-2024 school year, the District will be resuming oversight for Student Food and Nutrition Services. Following an almost thirty year working agreement with the Corvallis School District, the time has come modify this arrangement. While funding for this program is dedicated in a special revenue fund, any possible deficits will need to be supported with general funds.

As approved during the 2019 Oregon Legislative session, the District continues to receive some additional funds that supplement the general fund to support student learning. These funds are not designed to replace or make up the difference in reduced SSF funding. Unlike the prior two school years, it is doubtful that Oregon will provide Summer Learning funds. Aside from opportunities provided throughout the summer, these funds have been traditionally used for Kindergarten Jump Start activities, held just prior to the start of the school year. Non-recurring Federal Stimulus (ESSER) Funds, provided during the height of the pandemic, have been used appropriately for needs over these prior school years, with only a small amount remaining for 2023-2024.

In summary, this letter could not possibly detail all the great things our district has done. We will strive to continue this work to the best of our abilities within this budget. Our goal always is to maintain transparency in everything we do, including the use of our resources towards achieving our goals and reaching our vision. I welcome any questions or suggestions you may have relative to this budget. I know that this community is passionate about high quality education for all students, assisting students to reach into the future that calls to each. I pledge to continue that effort for many years to come with your continued support!

Always learning together-

A handwritten signature in black ink, appearing to read "Susan Halliday".

Susan Halliday
Superintendent



Budget Committee

Elected School Board Members	Term Expires	Appointed Budget Committee Members	Term Expires
Rick Wells, Chair	6/30/2025	Carol Leach	6/30/2023
Joe Dealy, Vice-Chair	6/30/2025	Woodros Wolford	6/30/2025
Christopher McMorran	6/30/2023	Kimberly Lopez	6/30/2023
Erin Gudge	6/30/2025	Craig McDaniel	6/30/2025
Karen Skinkis	6/30/2023	Shelly Brown	6/30/2023
		<i>Alternate: Sandi Hering</i>	

Administrative Staff	
Susan Halliday	Superintendent
Abby Couture	Principal – Clemens Primary School
Bryan Traylor	Principal – Philomath Elementary
(Eric Beasely new for 2023-24)	/Blodgett Elementary
Steve Bell	Principal – Philomath Middle School
Mark Henderson	Principal – Philomath High School
Dan Johnson	Principal – Philomath Academy
Cynthia Barthuly	Director of Student Services
Jennifer Griffith	Business Manager
Joey DiGiovannangelo	Director of Facilities

Assumptions for the 2023-24 Proposed Budget

This proposed budget is being presented in a time of many moving, unknown pieces. The Oregon Budget for Education and State School Fund is still being addressed by the Oregon Legislature, negotiations are ongoing with our Certified bargaining unit, and regional school enrollment is in a declining trend – all contributing to uncertainty in the budget building process. Because of these unknown circumstances, certain assumptions have been made in this Proposed Budget for 2023-24:

- Actual current estimates made by the Oregon Department of Education (ODE) as of February 22, 2023 utilizing the Governor's Proposed State budget, show statewide funding for K-12 education at \$9.9 billion for the 2023-25 biennium. At the \$9.9B funding level, SSF revenues are estimated at \$14,064,000 for our District. This reflects only a very small increase in SSF funding from 2022-23 to the 2023-24 school year.
- State School Fund (SSF) Revenues of \$14,500,000, shown in the General Fund Resources page under code 3101, reflect an estimate based on a Governor's Proposed State Budget of \$10.2B. With news from the Legislature of confidence at the \$10.2B SSF level, we built the updated proposed budget at this level. Current assumptions represent staff reductions in FTE. \$10.2B SSF level was not sufficient to fully fund at current service levels, reductions will need to be made in FTE for the district. Care was taken where we could, to reduce FTE in positions that were already projected to be vacant in the 2023-24 school year due to resignations. Unfortunately those were not enough to fulfill the reductions.
- We projected enrollment in December of 2023 for the 2023-24 school year to be slightly lower than current year enrollment. As these enrollment figures become clearer, adjustments will be made to the SSF to reflect actual figures.
- With respect to salaries/benefits, which historically comprise between 70-75% of our operating expenditure budget, we budgeted an estimated increase for all employees. The classified group has a negotiated 2.75% COLA. We are currently in negotiations with the certified bargaining unit, therefore COLA increases for this group are unknown at this time. For purposes of the FY 23-24 budget, we have factored in a modest COLA increase for the Certified, Administrator and Unrepresented personnel. In FY 2023-24, new PERS rates took effect for the two-year biennium. The PERS rates increased 1.5% for the new biennium for Philomath School District.
- Paid Leave Oregon begins September 3, 2023. We will begin taking payroll deductions in September 2023 to fund our obligation. We are using a 3rd party equivalent plan to provide our Paid Leave Oregon benefits. The proposed budget contains our obligation for this.
- The current Governors budget has not provided for Summer Learning Grants as we have received in the past 2 years (previously Fund 272). The proposed 2023-24 Budget contains a small amount of funding to support Summer programming for Extended School Year, Recovery Services and High School Credit Recovery, some of which is included in Fund 272 and some in other grant funds.

- The General Fund section numbered 1288 – Charter Schools reflects the remote school payment as approved in 2018 between the boards of Philomath and Kings Valley. Remote school funding will be passed on at 92%.



PHILOMATH SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

Reporting Entity Philomath School District (the District), was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving grades K-12. A separately elected five-member Board that approves the administrative officials governs the District. The daily operations of the District are under the supervision of the Superintendent. As required by generally accepted accounting principles (GAAP), all activities of the District are included in the basic financial statements.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts, which provide services within the District's boundaries. However, the District is not financially accountable for any of these entities, and therefore, none of them are considered component units or included in the basic financial statements.

The following is an overview of the District's funds:

General Fund – The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories that contain program descriptions, budgeted positions and program and services analysis.

Revenues generally come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 80% of all General Fund revenue.

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: special education, English Language Learners, poverty, foster care and pregnant and parenting.

In addition, voters approved a five-year Local Option Levy in 2013 generating property taxes to be spent specifically in the classroom. In 2018 and 2023, voters approved five-year renewals of that levy. The levy comprises 5.5% of all General Fund revenue.

Other Funds include:

Student Body Funds – Accounts for revenue and expenditures of all schools' student body funds. The revenue sources are participation fees, donation and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

Grant Funds – Accounts for revenues and expenditures of grants restricted for a specific purpose, usually funds received from federal, state and private grants.

Nutrition Services Fund – Accounts for revenues and expenditures for the nutrition services program. Revenue sources include sales of food and subsidies under the National School Lunch and breakfast programs received through the State of Oregon. The District will be bringing the nutrition services in house, after the agreement with Corvallis School District ends for 2022-23.

Debt Service Funds – Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

Capital Improvement Funds – Account for financial resources used to acquire, construct and/or maintain major facilities (other than those of proprietary funds and trust funds).

Internal Service Funds – Accounts for services provided to other funds (i.e., the General Fund). The district self-insures its unemployment costs, reimbursing actual costs rather than paying a percent of payroll as a premium.

Trust & Agency Funds – Accounts for funds held in either trust or reserve by the District.

- **Retirement Reserve** – This account is used to acquire reserve for future costs of the Early Retirement Program as well as current expenditures.
- **Classified Employee Reserve Account** – If an employee opts out of insurance coverage, the District contributions in excess of an individual employee's actual coverage premium shall be distributed as follows: \$75 to employee, \$25 to District (payroll related costs) and the balance shall be deposited into a classified reserve account for insurance related or staff development purposes. These funds are managed by Joint Labor Management Committee (JLMC).
- **Certified Employee Insurance Account** - As part of the negotiated agreement with the Certified Bargaining Unit, the District contributes \$50,000 towards excess insurance costs over and above the negotiated insurance cap. These funds are distributed at the discretion of the Certified Bargaining Unit.

HOW THE BUDGET IS ADOPTED

A budget is a financial plan, usually for a one-year period, which is based on estimates of revenues and expenditures. The budget is the basis for appropriations, which create the authority to spend public money. The Superintendent, along with the Business Manager, will submit a budget proposal to the Budget Committee. The Budget Committee, comprised of an equal number of school board members and community volunteers, will review the proposed budget during public open sessions and, once satisfied, will approve the budget. After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review.

After the budget hearing and consideration of public testimony, the School Board adopts the budget prior to June 30.

SUPPLEMENTAL BUDGETS If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

HISTORICAL VOTING DATA

MEASURE 5 - In November 1990, Oregon voters approved Measure 5, a citizen's initiative limiting total taxes on each property in the state to 1.5 percent of the property's real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of property value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995-96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per student basis.

Since Measure 5 passed, the state's share of funding to schools increased from about 30% to about 70%.

MEASURE 50 - In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, 1997-98 assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.8664 per \$1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

MEASURE 98 - In November 2016, Oregon voters approved Measure 98 or better known as the High School Success Act, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to public school districts for approved plans to establish or expand career and technical education programs, to establish or expand college-level educational opportunities for students and to establish or expand dropout prevention strategies in high schools. Other descriptive terms include CTE and High School Graduation/College & Career Readiness.

MEASURE 99 - In November 2016, Oregon voters approved Measure 99, the Outdoor School Education Fund financed by state Lottery funds.

STUDENT SUCCESS ACT - During the 2019 legislative session, Oregon's leaders made a real commitment to our children, our educators, our schools and our state with the passage of the Student Success Act. When fully implemented, the Student Success Act is expected to invest \$2 billion in Oregon education every two years; that's a \$1 billion investment in early learning and K-12 education each year. Of those funds, \$200 million goes into the State School Fund and the remaining is distributed into three accounts: the Early Learning Account, the Student Investment Account (SIA – Found in Fund 250) and the Statewide Education Initiatives Account.

At the heart of the SSA is a commitment to improving access and opportunities for students who have been historically underserved in the education system.

LOCAL OPTION LEVY - Since 1999, School districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the “tax gap” between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value.

As revised by the 2007 legislature, the amount a district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed; or
- Dollars per student: \$1,000 per average daily membership, weighted (ADMw), growing by 3% per year as of 2008-09; or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant.

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s).

Local option levies for more than a year may be filed as a tax rate. Local option revenue is excluded from the state funding formula.

Philomath voters passed a 5-year local option levy May 21, 2013 election for a \$1.50/\$1,000 of assessed value of property. On May 15, 2018, voters renewed the local option levy for another 5-year period. Once again in November of 2022, Philomath voters proved their dedication to the education of our students by renewing the local option levy for another 5-year period.

GENERAL OBLIGATION BONDS - Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside the limits of Measure 5.

Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

Philomath voters approved a \$29.5 million construction/facilities bond measure on the May 2010 ballot to provide funds for much needed repairs, construction and improvements at four schools over a maximum 30 yr. term.

PHILOMATH SCHOOL DISTRICT REVENUE FUNCTIONS OVERVIEW

Source: ODE Program Budgeting & Accounting Manual

General Fund Revenues come from three main sources for the District: state funding, local property taxes and local option levy taxes. The state revenue and local property taxes are components of the State School Fund (SSF), and together with the local option taxes make up over 79% of all General Fund revenue.

The SSF for the 2023-25 biennium is currently being discussed by the Oregon legislature. Estimated funding in the proposed budget equals \$9.9 billion, with a 49%/51% split. The possibility exists that this funding could be adjusted based on the outcomes in the 2023 Legislative Session.

LOCAL REVENUE – 1000

1110 Ad Valorem Taxes Levied by District Taxes - Taxes levied on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1120 Local Option Ad Valorem Taxes Levied by District - Local option taxes on the “Tax Gap” valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 * Real Market Value) and the Measure 50 Tax Limit (Sum of permanent tax rate and gap tax rates times Assessed Value). Local option revenue cannot exceed the gap amount so the excluded local revenue is the lesser of (1) Actual Local Option Taxes Received, (2) 2003-05, \$500 per extended ADMw; 2005-07, \$750 per extended ADMw; 2007-08, \$1,000 per extended ADMw, (The \$1,000 limit is increased by 3% each year starting in 2008-09) or (3) 2003-05 10%, of the sum of the General Purpose Grant, Facility Grant, Transportation Grant and High Cost Disability Grant; 2005-07 15% and 2007-08 and after 20%. The excess is recorded in Source 1110.

1130 Construction Excise Tax - Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session to fund capital improvements to school facilities.

1310 Regular Day School Tuition - Money received as tuition for students attending the regular day schools in the District, including alternative programs entitled to SSF support.

1510 Interest on Investments - Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.

1700 Admissions - Revenue from patrons of a school-sponsored activity such as a concert or football game, sports participation fees, driver’s education instruction.

1910 Rentals - Revenue from the rental of either real or personal property owned by the school.

1920 Contributions and Donations From Private Sources - Money received from a philanthropic foundation, private individuals or private organizations for which no repayment or special service to the contributor is expected.

1940 Services Provided to Other Local Education Agencies – Revenues from services provided to other districts, other than for tuition and transportation services. This represents revenues for services provided to Kings Valley Charter School.

1960 Recovery of Prior Years' Expenditure - Refund of expenditure made in a prior fiscal year.

1970 Services Provided to Other Funds - Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

1980 Fees Charged to Grants - Indirect administrative charges assessed to grants.

1990 Miscellaneous - Revenue from local sources not provided for elsewhere.

INTERMEDIATE REVENUE – 2000

2100 Unrestricted Revenue - Revenue received as grants by the district that can be used for any legal purpose desired by the district without restriction. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate. For the District, this includes the County School Funds (County share of Federal Forest Reserve Receipts) and Intellectual Disability Reimbursement (Severe Disability Payment).

2200 Restricted Revenue - Revenue received as grants by the district that must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

STATE REVENUE – 3000

3100 Unrestricted Grants-In-Aid - Revenue recorded as grants by the District from state funds that can be used for any legal purpose desired by the district without restriction. For the District, this includes the State School Funds (3101), Common School Funds (Investment Returns from School Land, Mineral Resources and Unclaimed Property held by the State of Oregon - 3103), State Managed County Timber (3104), and Other Unrestricted Grants-In-Aid (Local Option Levy Matching Funds – 3199).

3200 Restricted Grants-In-Aid – Revenue recorded as grants by the District from state funds that must be used for a categorical or specific purpose. For the District, this includes funding from our YTP Grant.

FEDERAL REVENUE – 4000

4200 Restricted Revenue Direct from the Federal Government - Revenues direct from the federal government as grants to the district that must be used for a categorical or specific purpose. This includes Medicaid expenses for contracted services reimbursed as eligible by law (4202).

4500 Restricted Revenue from the Federal Government through the State - Revenues from the federal government through the state as grants to the district that must be used for a categorical or specific

purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

4700 Grants-In-Aid from the Federal Government through Other Intermediate Agencies

OTHER REVENUE – 5000

5200 Interfund Transfers - Revenue earned or received from another fund that will not be repaid.

5300 Sale of or Compensation for Loss of Fixed Assets - Revenue from the sale of school property or compensation for the sale loss of fixed assets.

5400 Resources - Beginning Fund Balance.

PHILOMATH SCHOOL DISTRICT EXPENDITURE FUNCTION DESCRIPTIONS

Source: ODE Program Budgeting & Accounting Manual

INSTRUCTION – 1000 - Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the District in connection with teaching assignments are considered costs of instruction.

1110 Elementary Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work, which normally may be achieved during the elementary school years.

1120 Middle School Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavior characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, which normally may be achieved during the middle and/or junior high school years.

1130 High School Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1140 Pre-kindergarten Programs - Educational Programs that are designed for the education and training of children who are enrolled in the pre-kindergarten programs.

1210 Programs for the Talented & Gifted (TAG) - Special learning experiences for students identified as gifted or talented.

1220 Restrictive Programs - Special learning experiences for students with disabilities who spend one half or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

1250 Less Restrictive Programs - Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

1270 Educationally Disadvantaged – Remediation & Title I. Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.

1280 Alternative Education - Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. It includes instructional programs operated to meet the needs of at-risk youth and students who have dropped out of school and enrichment programs for talented and gifted students . The Philomath Academy, a K-12 Alternative School, is shown under Function 1283.

1290 Designated Programs - These programs provide special learning experiences for other students with special needs such as, English Language Learner students, teen parents and migrant education.

1410 Summer School – Elementary School Instructional activities as defined under the function 1110 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1420 Summer School – Middle School Instructional activities as defined under the function 1120 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1430 Summer School – High Programs Instructional activities as defined under the function 1130 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1460 Summer School – Special Programs - Instructional activities as defined under the function 1200s regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1490 Summer School – Other Programs- Other summer school programs that cannot be defined above.

SUPPORT SERVICES – 2000 - Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

2110 Attendance & Social Work Services - Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. This function is for administrative services for Home Schooling as well as Drug and Alcohol Programs.

2120 Guidance Services - Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

2130 Health Services - Physical and mental health services that are not direct instruction, and include activities that provide students with appropriate medical, dental and nursing services.

2140 Psychological Services - Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

2150 Speech Pathology & Audiology Services - Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2190 Student Direction, Student Support Services - Activities concerned with direction and management of student support services; e.g., special education, ELL, and at-risk programs.

2210 Improvement of Instruction Services - Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

2220 Educational Media Services - Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

2230 Assessment & Testing - Activities to measure individual student achievement. Information obtained is used to monitor individual and group progress in reaching District and state learning goals and requirements.

2240 Instructional Staff Development - Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.

2310 Board of Education Services - Activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policymaking.

2320 Executive Administration Services - Activities associated with the overall general administrative or executive responsibilities for the District by the Office of the Superintendent.

2410 Office of the Principal Services - Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of the school instructional activities with instructional activities of the District. Expenditures for activities related to the coordination of student activities, including clerical staff, are included in this account.

2490 Other Support Services – School Administration - Other school administration services that cannot be recorded under the preceding functions.

2510 Direction of Business Support Services - Activities concerned with directing and managing the business support services as a group.

2520 Fiscal Services - Activities concerned with the fiscal operations of the School District. This program includes budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control, and internal auditing. This program also includes activities associated with investment and debt management.

2540 Operation & Maintenance of Plant Services - Activities include keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities that maintain safety in building, equipment (heating, lighting and ventilating systems) and grounds are included, as well as the School Security.

2550 Student Transportation Services - Activities concerned with the safe transportation of students to and from school, as provided by state law including trips to school activities. The major activities of this program include purchasing and maintaining buses, and driver training. Transportation provided for Special Education, athletic teams, field trips, and other school activity groups. The maintenance and repair of the School District's fleet of cars, trucks, tractors, and other power equipment provided for in this program. This program includes insurance costs related to transportation, including property and liability.

2570 Internal Services - Activities involved with managing the District purchasing function. This includes activities concerned with buying, storing, and distributing supplies, furniture, and equipment and those activities concerned with duplicating and printing for the District. Other responsibilities involve managing District surplus properties and mail distribution center.

2620 Planning, Research, Development, Evaluation Services, Grant Writing & Statistical Services - Activities on a system-wide basis associated with conducting and managing programs of planning, research, development, evaluation and grant writing for the District.

2630 Information Services - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through electronic media, direct mailing, the various news media, or personal contact.

2640 Staff Services - Activities concerned with maintaining an efficient staff for the District including such activities as: recruiting and placement, staff transfers, health services, and staff accounting. In addition, this program provides the administrative support for the Insurance Reserve Fund (611) and Workers' Compensation Fund (612).

2660 Technology Services - Activities concerned with all aspects of technology, which includes computing and data processing services such as networking and telecommunications costs. This function is used for major administrative technology expenditures as well as repair of administrative technology and central networking.

2700 Supplemental Retirement Program – Costs associated with a supplemental retirement program provided to both current and prior employees by the District.

3000 Enterprise and Community Services – Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing good and services to the students or general public are financed or recovered primarily through user charges and community programs. For the District, this includes preparing and serving meals to students.

4000 - Facilities Acquisition and Construction - Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here.

4150 Building Acquisition, Construction and Improvement Services - Activities concerned with building acquisition through purchase or construction and building improvements. Initial installment or extension of service systems, other built-in equipment and building additions are included.

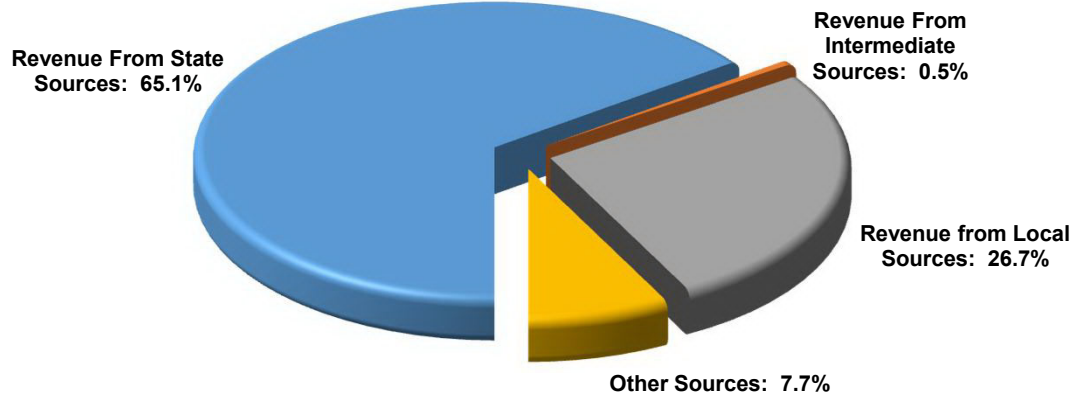
5200 Transfer of Funds – Transactions that withdraw money from one fund and place it in another without recourse.

6000 Contingencies - Expenditures that cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

7000 Unappropriated Ending Funding Balance – An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

General Fund Resources

Philomath School District 17J



2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	1000 - Revenue from Local Sources	2023/24 Proposed
\$	\$	\$		\$
5,195,926	5,509,549	5,759,224	1000 - Revenue from Local Sources	6,417,877
129,773	131,710	118,000	2000 - Revenue From Intermediate Sources	118,000
13,486,492	13,999,298	14,649,672	3000 - Revenue From State Sources	15,636,407
12,150	38,323	30,000	4000 - Revenue From Federal Sources	-
2,743,643	2,514,838	2,514,539	5000 - Other Sources	1,839,574
21,567,985	22,193,718	23,071,435	Total Object:	24,011,858

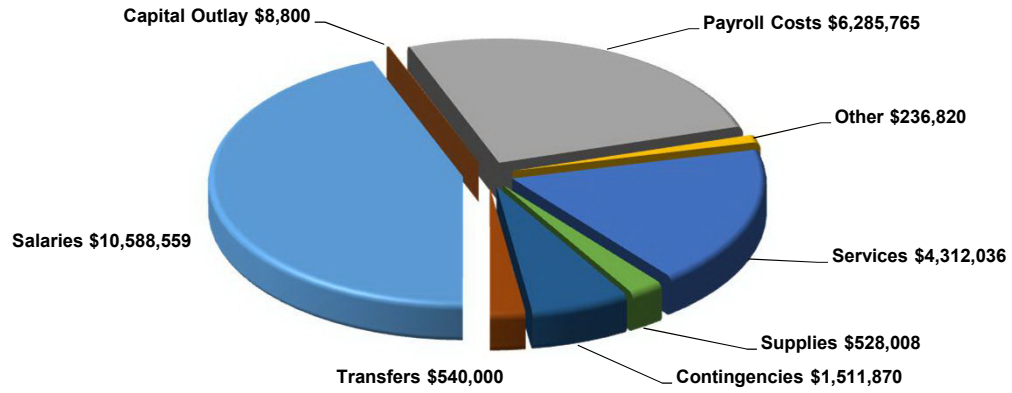
General Fund Resources

Philomath School District 17J

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed
\$	\$	\$		\$
3,890,135	4,101,588	4,299,947	1111 - Current Year's Taxes	4,583,600
23,311	51,226	50,677	1112 - Prior Year's Taxes	50,677
1,300	1,545	-	1114 - Payments In Lieu of Property Taxes	-
990,703	1,059,969	881,000	1121 - Current Year's Local Option Taxes	1,327,000
5,093	12,502	50,100	1122 - Prior Years Local Option Taxes	20,100
2,810	2,385	1,000	1123 - Penalties & Interest On Local Option Taxes	1,000
10,447	9,371	10,000	1190 - Penalties and Interest On Taxes	10,000
75	-	-	1331 - Tuition From Individuals	-
64,845	45,213	75,000	1510 - Interest On Investments	125,000
26,983	-	90,000	1741 - Sports Participation Fees	25,000
3,670	12,550	15,000	1910 - Rentals	20,000
4,167	7,860	61,000	1920 - Contrib/Donation Private Source	30,000
132,502	141,440	145,000	1943 - Services Provided Charter Schools	145,000
-	-	500	1960 - Recovery of Prior Years' Expenditure	500
9,643	8,431	10,000	1980 - Fees Charged to Grants	10,000
30,242	55,469	60,000	1990 - Miscellaneous	60,000
-	-	10,000	1991 - Misc. Erate	10,000
18,887	39,771	30,000	2101 - County School Funds	30,000
108,672	90,286	88,000	2197 - Intellectual Disability Reimbursement	88,000
2,215	1,654	-	2200 - Restricted Revenue	-
12,633,134	13,022,638	13,497,453	3101 - State School Fund - General Support	14,500,000
238,373	253,341	170,812	3103 - Common School Fund	305,000
8	-	300,000	3104 - State Managed County Timber	50,000
514,472	539,935	500,000	3199 - Other Unrestricted Grants-In-Aid	600,000
100,505	183,384	181,407	3299 - Other Restricted Grants-In-Aid	181,407
1,033	6,066	-	4200 - Unrestricted Revenue From the Federal Government T	-
11,116	32,245	30,000	4202 - Medicaid Reimbursement (Ages 5-21) - Eff 7.1.20	-
-	11	-	4801 - Federal Forest Fees	-
2,743,643	2,514,838	2,514,539	5400 - Resources - Beginning Fund Balance	1,839,574
21,567,985	22,193,718	23,071,435	Total Object:	24,011,858

General Fund Expenses

Philomath School District 17J



2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		100 - Salaries	2023/24 Proposed	
\$	\$	\$			\$	
9,115,573	9,930,029	10,208,469	168.25	100 - Salaries	10,588,559	164.46
5,333,477	5,451,705	6,118,986		200 - Associated Payroll Costs	6,285,765	
3,756,718	4,064,925	4,170,153		300 - Purchased Services	4,312,036	
360,848	514,759	490,821		400 - Supplies and Materials	528,008	
2,663	16,637	8,800		500 - Capital Outlay	8,800	
189,175	232,657	231,520		600 - Other Objects	236,820	
294,692	293,692	475,000		700 - Transfers	540,000	
-	-	1,367,686		800 - Other Uses of Funds	1,511,870	
19,053,147	20,504,404	23,071,435	168.25	Total Object:	24,011,858	164.46

General Fund Expenses By Function

Philomath School District 17J

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
\$	\$	\$			\$	
3,250,731	3,307,830	3,402,168	36.98	1111 - Primary, K-5	3,537,018	35.08
3,315	2,829	2,800		1113 - Elementary Extra Curricular	2,857	
1,711,984	1,760,146	1,831,558	17.01	1121 - Middle/Junior High Programs, 6-8	1,840,415	15.71
19,690	45,264	67,829		1122 - Middle/Junior High School Extra Curricular	57,871	
2,332,106	2,529,489	2,607,951	21.79	1131 - High School Programs, 9-12	2,651,467	21.95
215,890	206,754	269,912		1132 - High School Extra Curricular	271,843	
5,124	5,629	6,933		1210 - Programs for the Talented and Gifted	5,843	
746,276	820,961	855,458	11.97	1221 - Learning Centers - Structured and Intensive	907,990	13.31
96,548	97,994	101,027	1.00	1223 - Community Transition Centers	106,505	1.00
1,240,239	1,138,436	1,272,303	16.97	1250 - Less Rest. Programs for Students With Disabilities	1,311,147	16.06
56,079	155,316	47,108	0.66	1272 - Title I	85,597	1.35
24,764	-	-		1280 - Alternative Education	-	
11,727	13,421	12,000		1281 - Enhanced Diploma	12,000	
390,867	534,683	534,458	4.81	1283 - Philomath Alternative Academy	343,953	3.31
2,392,922	2,494,397	2,419,877		1288 - Charter Schools	2,541,000	
148,108	125,211	121,179	1.44	1291 - English Language Learner Programs	138,124	1.44
49,529	36,951	85,725	0.50	1299 - Other Programs	94,740	0.50
7,500	415	-		1460 - Special Programs, Summer School	5,032	
221,133	254,947	277,825	4.59	2110 - Attendance and Social Work Services	300,353	4.47
-	-	3,000		2115 - Student Safety	3,000	
563,435	622,660	639,256	6.00	2120 - Guidance Services	700,424	6.00
94,468	137,415	147,223	1.50	2130 - Health Services	206,430	2.00
122,273	45,392	53,050		2150 - Speech Pathology and Audiology Services	101,219	1.00
224,937	197,512	274,398	2.65	2190 - Service Direction, Student Support Services	285,956	2.50
9,815	9,910	9,633		2210 - Improvement of Instruction Service	-	
105,500	259,846	263,526	3.31	2220 - Educational Media Services	252,133	3.31
6,474	6,947	8,699		2230 - Assessment and Testing	6,199	
13,220	11,741	35,684		2240 - Instructional Staff Development	23,787	
74,751	61,017	55,250		2310 - Board of Education Services	80,250	
301,132	313,058	331,746	1.90	2321 - Office of the Superintendent Services	345,349	1.90
1,309,086	1,518,715	1,772,076	12.45	2410 - Office of the Principal Services	1,841,080	12.45
415,235	420,060	410,301	4.00	2520 - Fiscal Services	428,629	3.96
1,530,545	1,818,323	1,910,364	14.44	2542 - Care and Upkeep of Buildings Services	2,163,483	13.00
52,583	101,694	54,745		2543 - Care and Upkeep of Grounds Services	62,305	
507,751	647,186	836,400	0.15	2550 - Student Transportation Services	736,360	0.15
3,833	7,092	5,000		2640 - Staff Services	7,500	
496,463	494,987	498,576	4.00	2662 - Systems Analysis Services	502,129	4.00
2,423	2,483	3,711	0.14	3120 - Food Preparation and Dispensing Services	-	
-	3,999	-		3320 - Community Recreation Services	-	
294,692	293,692	475,000		5200 - Transfers of Funds	540,000	
-	-	288,979		6110 - Operating Contingency	325,000	
-	-	1,078,707		7000 - Unappropriated Ending Fund Balance	1,186,870	
19,053,147	20,504,404	23,071,435	168.25	Total Function:	24,011,858	164.46

General Fund Expenses

Philomath School District 17J

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
\$	\$	\$			\$	
1,715,578	1,713,806	1,744,068	28.10	1111 - Primary, K-5	1,840,135	27.90
186,477	211,165	221,068	8.88	111 - Licensed Salaries	202,438	7.18
62,681	70,175	45,950		112 - Classified Salaries	58,500	
8,083	51,403	26,000		121 - Substitutes - Licensed	36,000	
7,105	-	-		122 - Substitutes - Classified	-	
448	611	-		141 - Additional Salary	-	
23,081	19,264	36,450		142 - Comp Time	-	
10,518	13,199	9,075		143 - Insurance Opt Out	19,710	
550	775	1,025		154 - Extra Duty	9,151	
4,777	1,119	1,000		159 - Student Teaching Stipend	-	
3,225	2,770	3,925		165 - Vacation Payoff	1,000	
2,292	-	-		166 - Sick Leave Incentive	-	
-	12,568	12,820		167 - Longevity	2,400	
357,444	310,816	331,106		168 - Experience Stipend	12,820	
115,705	115,227	122,841		210 - Public Employees Retirement System	343,482	
166,083	164,710	174,023		212 - Employee Contribution Pick-Up	131,225	
148,079	155,706	161,741		213 - PERS Bond 1	185,898	
4,164	9,646	10,830		220 - Social Security Administration	167,914	
-	-	8,465		231 - Worker's Compensation	11,240	
340,884	375,283	404,696		234 - or Paid Fmli	8,782	
1,116	1,118	1,364		241 - Medical Insurance	419,238	
5,995	6,071	5,515		243 - Life Insurance	1,364	
520	407	532		244 - LTD Insurance	5,515	
6,648	6,712	7,274		245 - Employee Assistance Programs	532	
21,873	20,248	19,700		247 - STD Insurance	7,274	
1,453	507	4,100		249 - Retirement Benefits	19,700	
5,594	3,584	5,000		322 - Repairs and Maintenance Services	4,100	
11	28	600		324 - Rentals	5,000	
32,431	32,329	29,900		340 - Travel	600	
538	3,445	7,000		410 - Consumable Supplies and Materials	29,900	
2,072	2,170	1,050		420 - Textbooks	7,000	
1,276	-	-		460 - Non-Consumable Items	1,050	
2,823	2,914	4,750		465 - Technology Supplies	-	
1,807	-	-		470 - Computer Software	4,750	
9,401	55	300		540 - Depreciable Equipment	-	
3,250,731	3,307,830	3,402,168	36.98	640 - Dues and Fees	300	
				Total Function:	3,537,018	35.08
				1113 - Elementary Extra Curricular		
2,402	2,060	2,030		154 - Extra Duty	2,060	
379	306	302		210 - Public Employees Retirement System	322	
144	124	122		212 - Employee Contribution Pick-Up	124	
204	175	173		213 - PERS Bond 1	175	
179	155	155		220 - Social Security Administration	158	
6	9	10		231 - Worker's Compensation	10	
-	-	8		234 - or Paid Fmli	8	
3,315	2,829	2,800		Total Function:	2,857	
				1121 - Middle/Junior High Programs, 6-8		
1,054,681	1,069,962	1,061,272	17.01	111 - Licensed Salaries	1,064,305	15.71
10,502	49,684	20,000		121 - Substitutes - Licensed	25,000	
2,999	3,635	2,000		122 - Substitutes - Classified	6,000	
3,600	10,500	13,941		143 - Insurance Opt Out	11,700	
348	2,779	-		154 - Extra Duty	-	
875	275	1,175		159 - Student Teaching Stipend	-	
3,175	869	3,175		166 - Sick Leave Incentive	-	
-	7,249	7,396		168 - Experience Stipend	7,396	
194,751	177,562	181,704		210 - Public Employees Retirement System	173,792	
63,707	61,949	66,105		212 - Employee Contribution Pick-Up	66,161	
90,318	88,381	93,648		213 - PERS Bond 1	93,730	
79,140	84,701	85,390		220 - Social Security Administration	85,693	
2,264	5,192	5,286		231 - Worker's Compensation	5,219	
-	-	4,474		234 - or Paid Fmli	4,480	
171,513	159,972	188,522		241 - Medical Insurance	202,727	
572	554	581		243 - Life Insurance	581	
3,307	3,242	2,470		244 - LTD Insurance	2,470	
245	187	240		245 - Employee Assistance Programs	240	
3,776	3,672	2,746		247 - STD Insurance	2,746	
7,212	7,209	8,500		249 - Retirement Benefits	8,500	
-	50	200		311 - Instruction Services	200	

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed	
\$	\$	\$		\$	
1,689	1,966	3,500		3,500	
1,459	1,459	1,500		1,500	
-	148	-		-	
5,688	12,602	13,250		14,000	
2,749	2,259	4,000		4,000	
-	-	50,000		50,000	
2,558	659	6,000		2,200	
77	660	1,000		1,000	
78	2,266	1,708		1,500	
4,703	205	525		525	
-	300	1,250		1,250	
1,711,984	1,760,146	1,831,558	17.01	1,840,415	15.71
-	503	-		-	
8,201	19,255	27,488		28,717	
-	2,141	1,803		1,803	
5,177	7,777	15,558		9,380	
2,671	2,393	6,169		3,488	
872	1,257	2,065		1,291	
1,235	1,805	2,925		1,831	
1,111	2,624	3,431		3,055	
35	202	210		146	
-	-	180		160	
-	24	-		-	
-	4,005	4,000		4,000	
388	982	1,000		1,000	
-	2,160	3,000		3,000	
-	137	-		-	
19,690	45,264	67,829		57,871	
1,428,070	1,497,385	1,530,663	21.79	1,581,841	21.95
5,447	76,597	35,500		35,500	
159	9,370	1,500		1,500	
300	360	360		-	
17,562	23,325	22,062		21,300	
13,773	15,223	13,155		7,083	
500	400	475		-	
2,903	1,101	2,756		-	
-	15,709	15,710		15,710	
283,250	262,664	278,105		266,248	
87,762	91,846	98,106		98,923	
123,071	130,652	138,978		140,147	
108,867	122,389	125,340		128,429	
2,954	7,407	7,773		7,807	
-	-	6,555		6,713	
185,759	197,596	231,309		240,362	
709	784	890		890	
4,098	4,589	4,275		4,275	
304	262	318		318	
4,873	5,288	4,361		4,361	
29,617	22,785	25,560		25,560	
4,204	11,069	12,000		12,000	
1,641	1,032	4,600		4,400	
1,367	-	1,500		1,500	
152	882	1,300		1,300	
716	-	1,000		1,000	
500	-	-		-	
16,213	28,120	31,650		32,150	
1,040	791	4,000		4,000	
-	-	1,750		1,750	
211	-	750		750	
-	-	400		400	
-	-	2,500		2,500	
6,085	1,790	2,500		2,500	
-	73	250		250	
2,332,106	2,529,489	2,607,951	21.79	2,651,467	21.95

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed	
\$	\$	\$		\$	
-	1,572	-	1132 - High School Extra Curricular	-	
-	10,674	-	121 - Substitutes - Licensed	-	
139,664	98,028	153,993	125 - Pool/Lifeguard	-	
1,373	7,142	5,329	150 - Coaching/Athletics	157,536	
14,040	14,969	19,046	152 - Athletic Supervision	5,409	
12,667	9,737	9,257	154 - Extra Duty	11,848	
2,974	2,755	3,532	210 - Public Employees Retirement System	7,434	
5,172	5,135	5,003	212 - Employee Contribution Pick-Up	2,839	
11,804	11,453	13,641	213 - PERS Bond 1	4,019	
403	817	995	220 - Social Security Administration	13,369	
-	-	716	231 - Worker's Compensation	889	
95	9,114	10,000	234 - or Paid Fmli	700	
-	2,203	2,500	322 - Repairs and Maintenance Services	12,000	
2,062	3,818	3,500	324 - Rentals	2,500	
6,718	1,359	18,000	340 - Travel	5,000	
6,089	9,098	10,800	389 - Other Non Instruction, Prof.	18,000	
1,407	1,036	2,500	410 - Consumable Supplies and Materials	10,800	
663	6,925	600	411 - Training Supplies	3,500	
4,852	4,998	6,500	412 - Technology Parts	1,500	
2,575	10	1,000	413 - Uniforms	6,500	
3,332	5,913	3,000	460 - Non-Consumable Items	5,000	
215,890	206,754	269,912	640 - Dues and Fees	3,000	
			Total Function:	271,843	
			1210 - Programs for the Talented and Gifted		
3,451	3,505	5,178	154 - Extra Duty	4,378	
545	521	512	210 - Public Employees Retirement System	411	
207	210	208	212 - Employee Contribution Pick-Up	158	
293	298	294	213 - PERS Bond 1	223	
261	263	396	220 - Social Security Administration	335	
7	16	24	231 - Worker's Compensation	20	
-	-	21	234 - or Paid Fmli	18	
-	417	-	340 - Travel	-	
360	399	300	410 - Consumable Supplies and Materials	300	
5,124	5,629	6,933	Total Function:	5,843	
			1221 - Learning Centers - Structured and Intensive		
235,149	242,873	250,168	111 - Licensed Salaries	222,417	3.50
199,961	242,341	236,718	112 - Classified Salaries	282,665	9.81
504	582	-	122 - Substitutes - Classified	-	
4,425	4,125	6,975	143 - Insurance Opt Out	-	
233	-	-	144 - Salary In Lieu of Sect 125	-	
1,133	1,106	-	154 - Extra Duty	-	
2,850	1,618	1,995	165 - Vacation Payoff	1,995	
-	100	-	166 - Sick Leave Incentive	-	
930	945	949	167 - Longevity	1,382	
-	2,264	2,310	168 - Experience Stipend	2,310	
76,243	73,776	84,760	210 - Public Employees Retirement System	78,069	
25,317	27,512	29,936	212 - Employee Contribution Pick-Up	29,446	
35,893	39,004	42,411	213 - PERS Bond 1	41,715	
32,631	36,333	38,358	220 - Social Security Administration	39,166	
978	2,310	2,748	231 - Worker's Compensation	3,761	
-	-	2,006	234 - or Paid Fmli	2,050	
122,106	137,030	150,330	241 - Medical Insurance	197,220	
305	330	-	243 - Life Insurance	-	
1,231	1,347	-	244 - LTD Insurance	-	
182	156	-	245 - Employee Assistance Programs	-	
1,555	1,691	-	247 - STD Insurance	-	
3,958	3,976	3,980	249 - Retirement Benefits	3,980	
-	200	-	340 - Travel	-	
692	1,103	1,100	410 - Consumable Supplies and Materials	1,100	
-	241	714	460 - Non-Consumable Items	714	
746,276	820,961	855,458	Total Function:	907,990	13.31

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed	
\$	\$	\$		\$	
			1223 - Community Transition Centers		
37,101	37,968	35,823	1.00	112 - Classified Salaries	38,991 1.00
-	-	500		122 - Substitutes - Classified	500
2,201	2,966	1,663		165 - Vacation Payoff	1,663
339	351	360		167 - Longevity	1,175
5,916	5,694	6,730		210 - Public Employees Retirement System	6,528
2,246	2,299	2,301		212 - Employee Contribution Pick-Up	2,540
3,182	3,257	3,260		213 - PERS Bond 1	3,598
2,895	3,026	2,933		220 - Social Security Administration	3,238
80	180	182		231 - Worker's Compensation	201
-	-	154		234 - or Paid Fmli	170
12,441	12,916	13,020		241 - Medical Insurance	13,800
20	20	24		243 - Life Insurance	24
99	106	100		244 - LTD Insurance	100
14	11	14		245 - Employee Assistance Programs	14
121	127	50		247 - STD Insurance	50
-	-	120		249 - Retirement Benefits	120
-	-	1,000		318 - Professional and Improvement Costs for Non-Instruc	1,000
50	354	1,232		340 - Travel	1,232
418	418	430		351 - Telephone	430
26,267	26,696	27,136		390 - Other General Professional and Technological Servi	27,136
146	-	1,000		410 - Consumable Supplies and Materials	1,000
460	-	-		465 - Technology Supplies	-
2,552	1,604	2,995		690 - Grant Indirect Charges	2,995
96,548	97,994	101,027	1.00	<i>Total Function:</i>	106,505 1.00
			1250 - Less Rest. Programs for Students With Disabilities		
403,515	422,627	442,390	6.50	111 - Licensed Salaries	470,546 6.50
313,986	234,188	272,958	10.47	112 - Classified Salaries	281,432 9.56
379	4,913	8,000		121 - Substitutes - Licensed	8,000
1,013	1,182	8,000		122 - Substitutes - Classified	8,000
314	579	-		142 - Comp Time	-
-	675	900		143 - Insurance Opt Out	900
2,141	9,166	-		154 - Extra Duty	-
9,589	12,820	7,062		165 - Vacation Payoff	7,062
640	240	830		166 - Sick Leave Incentive	-
5,841	5,800	5,801		167 - Longevity	247
-	4,425	4,515		168 - Experience Stipend	4,515
122,128	102,218	121,998		210 - Public Employees Retirement System	122,665
43,128	39,491	45,247		212 - Employee Contribution Pick-Up	47,042
61,098	56,243	64,101		213 - PERS Bond 1	66,641
53,864	51,933	57,754		220 - Social Security Administration	60,072
1,577	3,176	4,765		231 - Worker's Compensation	4,129
-	-	3,018		234 - or Paid Fmli	3,140
208,558	180,692	205,128		241 - Medical Insurance	206,920
494	443	700		243 - Life Insurance	700
2,074	1,937	1,200		244 - LTD Insurance	1,200
286	200	600		245 - Employee Assistance Programs	600
2,509	2,361	1,650		247 - STD Insurance	1,650
838	526	936		249 - Retirement Benefits	936
400	-	3,000		319 - Other Instructional, Professional and Technical S	3,000
320	-	-		322 - Repairs and Maintenance Services	-
-	164	1,500		340 - Travel	1,500
-	-	1,000		389 - Other Non Instruction, Prof.	1,000
326	197	4,000		410 - Consumable Supplies and Materials	4,000
-	-	1,500		460 - Non-Consumable Items	1,500
5,222	2,240	3,000		470 - Computer Software	3,000
-	-	750		640 - Dues and Fees	750
1,240,239	1,138,436	1,272,303	16.97	<i>Total Function:</i>	1,311,147 16.06

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
\$	\$	\$			\$	
-	7,853	8,010	0.10	1272 - Title I		
27,890	72,883	16,898	0.56	111 - Licensed Salaries	8,330	0.10
-	7,212	-		112 - Classified Salaries	38,578	1.25
29	-	-		141 - Additional Salary	-	
1,715	2,438	813		154 - Extra Duty	-	
761	1,546	1,546		165 - Vacation Payoff	813	
6,459	14,883	4,833		167 - Longevity	1,546	
1,824	5,476	1,637		210 - Public Employees Retirement System	7,850	
2,584	7,757	2,318		212 - Employee Contribution Pick-Up	2,863	
2,325	6,783	2,086		213 - PERS Bond 1	4,056	
72	422	130		220 - Social Security Administration	3,769	
-	-	109		231 - Worker's Compensation	494	
11,861	27,081	8,391		234 - or Paid Fmli	196	
20	67	23		241 - Medical Insurance	16,765	
74	234	100		243 - Life Insurance	23	
14	36	-		244 - LTD Insurance	100	
90	286	94		245 - Employee Assistance Programs	-	
360	360	120		247 - STD Insurance	94	
56,079	155,316	47,108	0.66	249 - Retirement Benefits	120	
				<i>Total Function:</i>	85,597	1.35
				1280 - Alternative Education		
22,774	-	-		374 - Other Tuition	-	
400	-	-		389 - Other Non Instruction, Prof.	-	
1,590	-	-		410 - Consumable Supplies and Materials	-	
24,764	-	-		<i>Total Function:</i>	-	
				1281 - Enhanced Diploma		
10,470	12,814	10,000		374 - Other Tuition	10,000	
1,257	606	2,000		420 - Textbooks	2,000	
11,727	13,421	12,000		<i>Total Function:</i>	12,000	
				1283 - Philomath Alternative Academy		
71,001	145,030	153,966	2.00	111 - Licensed Salaries	160,124	2.00
41,748	48,672	55,615	1.81	112 - Classified Salaries	38,761	1.31
56,621	105,491	110,499	1.00	113 - Administrators	-	
-	783	-		121 - Substitutes - Licensed	-	
-	2,644	-		122 - Substitutes - Classified	-	
780	-	-		133 - Cell Phone Stipend	-	
75	225	-		143 - Insurance Opt Out	-	
253	295	-		154 - Extra Duty	-	
-	240	-		166 - Sick Leave Incentive	-	
-	2,264	2,310		168 - Experience Stipend	2,310	
33,213	51,762	56,182		210 - Public Employees Retirement System	33,816	
9,901	17,678	19,483		212 - Employee Contribution Pick-Up	12,211	
14,026	25,111	27,598		213 - PERS Bond 1	17,298	
13,148	22,193	24,839		220 - Social Security Administration	15,569	
175	1,388	1,529		231 - Worker's Compensation	958	
-	-	1,297		234 - or Paid Fmli	814	
31,734	45,524	65,640		241 - Medical Insurance	46,592	
124	159	-		243 - Life Insurance	-	
438	682	-		244 - LTD Insurance	-	
47	51	-		245 - Employee Assistance Programs	-	
706	1,039	-		247 - STD Insurance	-	
8,584	13,844	14,000		249 - Retirement Benefits	8,000	
95,480	38,646	-		311 - Instruction Services	-	
-	314	-		353 - Postage	-	
6,260	7,729	1,500		410 - Consumable Supplies and Materials	7,500	
750	35	-		470 - Computer Software	-	
3,742	-	-		480 - Computer Hardware	-	
2,060	2,883	-		640 - Dues and Fees	-	
390,867	534,683	534,458	4.81	<i>Total Function:</i>	343,953	3.31

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed
\$	\$	\$		\$
1,864,158	1,885,807	1,825,532	1288 - Charter Schools	1,890,000
500,208	567,052	551,345	360 - Charter School Payments, Adm	605,000
37,128	40,628	43,000	361 - Charter School, Remote Elementary	46,000
(8,572)	910	-	362 - Charter School, Levy	-
2,392,922	2,494,397	2,419,877	363 - Charter School, Prior Year Adjustment	-
			<i>Total Function:</i>	2,541,000
			1291 - English Language Learner Programs	
48,607	51,563	54,698	111 - Licensed Salaries	56,886
30,100	14,461	15,877	112 - Classified Salaries	17,624
-	-	1,700	121 - Substitutes - Licensed	1,700
-	-	100	122 - Substitutes - Classified	100
5,334	7,212	-	141 - Additional Salary	7,212
446	852	-	144 - Salary In Lieu of Sect 125	-
2,665	3,588	-	154 - Extra Duty	-
13,863	11,543	10,692	210 - Public Employees Retirement System	12,986
5,264	4,661	4,343	212 - Employee Contribution Pick-Up	5,011
7,458	6,602	6,153	213 - PERS Bond 1	7,100
6,538	5,721	5,537	220 - Social Security Administration	6,389
199	355	343	231 - Worker's Compensation	395
-	-	290	234 - or Paid Fmli	333
26,857	17,345	18,896	241 - Medical Insurance	19,838
59	42	100	243 - Life Insurance	100
270	227	350	244 - LTD Insurance	350
32	16	100	245 - Employee Assistance Programs	100
275	229	100	247 - STD Insurance	100
-	-	450	319 - Other Instructional, Professional and Technical S	450
-	794	450	340 - Travel	450
141	-	500	410 - Consumable Supplies and Materials	500
-	-	500	420 - Textbooks	500
148,108	125,211	121,179	<i>Total Function:</i>	138,124
		1.44		1.44
			1299 - Other Programs	
29,255	27,171	55,715	113 - Administrators	61,759
1,125	-	-	131 - Travel Allowance	-
293	-	-	133 - Cell Phone Stipend	-
5,976	4,896	9,984	210 - Public Employees Retirement System	10,363
2,269	-	3,343	212 - Employee Contribution Pick-Up	3,706
3,215	-	4,736	213 - PERS Bond 1	5,250
2,854	2,079	4,262	220 - Social Security Administration	4,725
37	121	262	231 - Worker's Compensation	290
-	-	223	234 - or Paid Fmli	247
4,300	-	7,200	241 - Medical Insurance	8,400
20	20	-	243 - Life Insurance	-
58	60	-	244 - LTD Insurance	-
4	2	-	245 - Employee Assistance Programs	-
-	2,520	-	246 - District Paid Hsa	-
122	82	-	247 - STD Insurance	-
49,529	36,951	85,725	<i>Total Function:</i>	94,740
		0.50		0.50
			1460 - Special Programs, Summer School	
-	295	-	154 - Extra Duty	4,636
-	53	-	210 - Public Employees Retirement System	-
-	18	-	212 - Employee Contribution Pick-Up	-
-	25	-	213 - PERS Bond 1	-
-	23	-	220 - Social Security Administration	355
-	1	-	231 - Worker's Compensation	22
-	-	-	234 - or Paid Fmli	19
7,500	-	-	319 - Other Instructional, Professional and Technical S	-
7,500	415	-	<i>Total Function:</i>	5,032

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed	
\$	\$	\$		\$	
			2110 - Attendance and Social Work Services		
128,067	147,424	159,479	4.59	112 - Classified Salaries	179,294 4.47
2,556	3,979	4,100		122 - Substitutes - Classified	4,100
560	1,942	50		142 - Comp Time	50
1,950	1,575	900		143 - Insurance Opt Out	1,800
1	-	-		144 - Salary In Lieu of Sect 125	-
84	145	-		154 - Extra Duty	-
4,382	2,892	3,209		165 - Vacation Payoff	3,209
70	429	429		167 - Longevity	539
20,706	21,908	27,486		210 - Public Employees Retirement System	29,246
7,863	8,804	10,092		212 - Employee Contribution Pick-Up	11,340
11,139	12,472	14,295		213 - PERS Bond 1	16,065
10,040	11,507	12,865		220 - Social Security Administration	14,459
279	750	2,176		231 - Worker's Compensation	1,163
-	-	672		234 - or Paid Fmli	756
32,403	39,923	40,274		241 - Medical Insurance	36,534
79	101	166		243 - Life Insurance	166
364	432	505		244 - LTD Insurance	505
55	55	134		245 - Employee Assistance Programs	134
446	519	436		247 - STD Insurance	436
89	89	157		249 - Retirement Benefits	157
-	-	400		410 - Consumable Supplies and Materials	400
221,133	254,947	277,825	4.59	Total Function:	300,353 4.47
			2115 - Student Safety		
-	-	500		389 - Other Non Instruction, Prof.	500
-	-	2,500		410 - Consumable Supplies and Materials	2,500
-	-	3,000		Total Function:	3,000
			2120 - Guidance Services		
311,460	343,192	360,488	5.00	111 - Licensed Salaries	377,063 5.00
34,525	35,735	37,190	1.00	112 - Classified Salaries	45,524 1.00
-	249	-		122 - Substitutes - Classified	-
135	222	150		142 - Comp Time	150
7,200	4,500	3,600		143 - Insurance Opt Out	3,600
9,696	14,046	-		153 - Extended Contract	12,500
-	154	-		154 - Extra Duty	-
-	-	2,000		165 - Vacation Payoff	2,000
-	2,356	2,404		168 - Experience Stipend	2,404
57,518	59,567	63,984		210 - Public Employees Retirement System	68,598
21,773	23,945	24,422		212 - Employee Contribution Pick-Up	26,594
30,897	33,922	34,598		213 - PERS Bond 1	37,678
27,452	30,183	31,137		220 - Social Security Administration	34,091
729	1,811	1,918		231 - Worker's Compensation	2,101
-	-	1,628		234 - or Paid Fmli	1,784
47,318	57,933	61,400		241 - Medical Insurance	72,000
180	183	177		243 - Life Insurance	177
1,022	1,070	890		244 - LTD Insurance	890
83	67	68		245 - Employee Assistance Programs	68
1,231	1,364	1,062		247 - STD Insurance	1,062
1,737	1,740	3,165		249 - Retirement Benefits	3,165
-	-	600		319 - Other Instructional, Professional and Technical S	600
-	-	425		322 - Repairs and Maintenance Services	425
-	-	2,000		324 - Rentals	2,000
-	-	850		340 - Travel	850
963	756	2,600		410 - Consumable Supplies and Materials	2,600
9,516	9,666	2,500		470 - Computer Software	2,500
563,435	622,660	639,256	6.00	Total Function:	700,424 6.00

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed	
\$	\$	\$		\$	
61,692	85,088	91,300	1.50	2130 - Health Services	
75	-	-		114 - Managerial - Classified	131,419 2.00
-	3,600	3,600		142 - Comp Time	-
-	1,214	-		143 - Insurance Opt Out	-
-	340	120		154 - Extra Duty	-
7,591	7,437	16,044		166 - Sick Leave Incentive	-
2,883	3,003	5,694		210 - Public Employees Retirement System	20,554
4,084	4,254	8,067		212 - Employee Contribution Pick-Up	7,886
4,210	6,588	7,268		213 - PERS Bond 1	11,171
122	412	447		220 - Social Security Administration	10,054
-	-	380		231 - Worker's Compensation	618
11,220	7,937	7,400		234 - or Paid Fmli	525
46	49	42		241 - Medical Insurance	17,300
265	289	200		243 - Life Insurance	42
19	17	16		244 - LTD Insurance	200
210	316	245		245 - Employee Assistance Programs	16
-	-	200		247 - STD Insurance	245
-	-	200		324 - Rentals	200
701	1,192	500		340 - Travel	200
600	-	-		351 - Telephone	500
750	15,267	1,500		389 - Other Non Instruction, Prof.	-
-	134	3,000		410 - Consumable Supplies and Materials	1,500
-	279	1,000		460 - Non-Consumable Items	3,000
94,468	137,415	147,223	1.50	640 - Dues and Fees	1,000
				<i>Total Function:</i>	206,430 2.00
				2150 - Speech Pathology and Audiology Services	
71,001	-	-		111 - Licensed Salaries	76,824 1.00
2,094	4,330	-		154 - Extra Duty	-
11,549	643	-		210 - Public Employees Retirement System	-
4,386	260	-		212 - Employee Contribution Pick-Up	-
6,213	368	-		213 - PERS Bond 1	-
5,454	310	-		220 - Social Security Administration	5,877
58	19	-		231 - Worker's Compensation	361
-	-	-		234 - or Paid Fmli	307
10,016	-	-		241 - Medical Insurance	13,800
30	-	-		243 - Life Insurance	-
172	-	-		244 - LTD Insurance	-
9	-	-		245 - Employee Assistance Programs	-
235	-	-		247 - STD Insurance	-
-	200	1,000		340 - Travel	1,000
9,528	37,872	49,000		389 - Other Non Instruction, Prof.	-
527	261	1,550		410 - Consumable Supplies and Materials	1,550
1,001	1,129	1,500		640 - Dues and Fees	1,500
122,273	45,392	53,050		<i>Total Function:</i>	101,219 1.00
				2190 - Service Direction, Student Support Services	
76,123	77,948	86,775	2.15	112 - Classified Salaries	45,525 1.00
43,201	32,243	55,715	0.50	113 - Administrators	61,759 0.50
-	-	-		114 - Managerial - Classified	50,338 1.00
1,125	-	-		131 - Travel Allowance	-
347	-	-		133 - Cell Phone Stipend	-
-	801	-		154 - Extra Duty	-
7,647	-	-		165 - Vacation Payoff	-
-	120	-		166 - Sick Leave Incentive	-
23,234	19,983	25,534		210 - Public Employees Retirement System	25,875
7,248	4,732	8,550		212 - Employee Contribution Pick-Up	9,458
10,268	6,704	12,112		213 - PERS Bond 1	13,398
9,606	8,322	10,900		220 - Social Security Administration	12,058
193	517	671		231 - Worker's Compensation	740
-	-	570		234 - or Paid Fmli	630
28,068	22,707	33,240		241 - Medical Insurance	36,600
64	62	75		243 - Life Insurance	75
289	294	300		244 - LTD Insurance	300
33	25	50		245 - Employee Assistance Programs	50
-	2,990	-		246 - District Paid Hsa	-
415	365	450		247 - STD Insurance	450
350	360	356		249 - Retirement Benefits	-
-	59	1,000		322 - Repairs and Maintenance Services	1,000
-	-	2,000		324 - Rentals	500

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed	
\$	\$	\$		\$	
-	-	2,500		2,200	
910	852	-	340 - Travel	-	
7,630	-	-	355 - Printing and Binding	-	
5,489	13,428	30,000	389 - Other Non Instruction, Prof.	-	
1,632	3,215	2,500	390 - Other General Professional and Technological Servi	18,000	
-	-	-	410 - Consumable Supplies and Materials	4,000	
1,065	1,786	1,100	465 - Technology Supplies	1,000	
224,937	197,512	274,398	640 - Dues and Fees	2,000	
		2.65	Total Function:	285,956	2.50
			<u>2210 - Improvement of Instruction Service</u>		
7,105	7,212	7,000	141 - Additional Salary	-	
-	-	200	154 - Extra Duty	-	
1,123	1,072	797	210 - Public Employees Retirement System	-	
426	433	420	212 - Employee Contribution Pick-Up	-	
604	613	595	213 - PERS Bond 1	-	
543	549	551	220 - Social Security Administration	-	
14	33	41	231 - Worker's Compensation	-	
-	-	29	234 - or Paid Fmli	-	
9,815	9,910	9,633	Total Function:	-	
			<u>2220 - Educational Media Services</u>		
-	78,526	73,869	111 - Licensed Salaries	58,401	1.00
54,749	66,094	71,652	112 - Classified Salaries	76,646	2.31
-	1,002	200	122 - Substitutes - Classified	200	
-	-	4,060	130 - Additional Salary	-	
-	7,212	-	141 - Additional Salary	-	
525	900	1,725	143 - Insurance Opt Out	-	
799	57	-	154 - Extra Duty	-	
-	-	206	165 - Vacation Payoff	206	
-	-	1,295	167 - Longevity	-	
8,860	25,371	25,772	210 - Public Employees Retirement System	21,168	
3,364	9,167	9,104	212 - Employee Contribution Pick-Up	8,127	
4,766	12,987	12,895	213 - PERS Bond 1	11,513	
4,148	10,483	11,706	220 - Social Security Administration	10,363	
134	708	718	231 - Worker's Compensation	636	
-	-	612	234 - or Paid Fmli	542	
18,785	30,727	34,544	241 - Medical Insurance	49,163	
51	80	61	243 - Life Insurance	61	
160	366	250	244 - LTD Insurance	250	
35	38	30	245 - Employee Assistance Programs	30	
196	487	277	247 - STD Insurance	277	
-	-	600	322 - Repairs and Maintenance Services	600	
1,189	1,189	1,200	324 - Rentals	1,200	
-	-	450	340 - Travel	450	
1,725	7,431	3,500	410 - Consumable Supplies and Materials	3,500	
5,958	7,020	6,500	430 - Library Books	6,500	
-	-	550	440 - Periodicals	550	
56	-	1,000	460 - Non-Consumable Items	1,000	
-	-	450	465 - Technology Supplies	450	
-	-	300	550 - Depreciable Technology	300	
105,500	259,846	263,526	Total Function:	252,133	3.31
			<u>2230 - Assessment and Testing</u>		
-	-	100	121 - Substitutes - Licensed	100	
-	-	11	210 - Public Employees Retirement System	11	
-	-	6	212 - Employee Contribution Pick-Up	6	
-	-	9	213 - PERS Bond 1	9	
-	-	8	220 - Social Security Administration	8	
-	-	1	231 - Worker's Compensation	1	
-	-	10	243 - Life Insurance	10	
-	-	7	245 - Employee Assistance Programs	7	
-	-	47	247 - STD Insurance	47	
6,474	6,947	8,500	319 - Other Instructional, Professional and Technical S	6,000	
6,474	6,947	8,699	Total Function:	6,199	

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed
\$	\$	\$		\$
-	-	10,000	2240 - Instructional Staff Development	4,500
-	754	-	121 - Substitutes - Licensed	-
-	114	1,140	154 - Extra Duty	513
-	42	600	210 - Public Employees Retirement System	270
-	59	851	212 - Employee Contribution Pick-Up	384
-	57	766	213 - PERS Bond 1	345
-	3	57	220 - Social Security Administration	27
-	-	40	231 - Worker's Compensation	18
1,680	8,880	15,000	234 - or Paid Fmli	12,000
600	-	1,000	248 - Tuition Reimbursement	1,000
850	1,206	5,900	319 - Other Instructional, Professional and Technical S	4,400
10,090	165	-	340 - Travel	-
-	269	-	375 - Tuition Reimbursement	-
-	-	130	410 - Consumable Supplies and Materials	130
-	192	200	440 - Periodicals	200
13,220	11,741	35,684	640 - Dues and Fees	23,787
			<i>Total Function:</i>	
			2310 - Board of Education Services	
30	-	5,000	340 - Travel	6,000
3,770	217	1,000	354 - Advertising	1,000
-	-	500	355 - Printing and Binding	500
11,500	17,500	17,500	381 - Audit Services	18,000
42,267	31,975	20,000	382 - Legal Services	40,000
16	-	500	388 - Election Services	500
2,561	-	500	389 - Other Non Instruction, Prof.	500
288	458	1,000	410 - Consumable Supplies and Materials	1,000
-	-	250	440 - Periodicals	250
14,317	10,867	9,000	640 - Dues and Fees	12,500
74,751	61,017	55,250	<i>Total Function:</i>	80,250
			2321 - Office of the Superintendent Services	
116,619	121,500	123,930	113 - Administrators	127,639
49,987	60,220	61,100	114 - Managerial - Classified	69,904
780	-	-	133 - Cell Phone Stipend	-
228	455	600	142 - Comp Time	600
3,395	1,390	2,400	165 - Vacation Payoff	2,400
500	-	-	167 - Longevity	-
33,282	30,782	33,499	210 - Public Employees Retirement System	33,490
9,967	10,903	11,282	212 - Employee Contribution Pick-Up	12,032
14,120	15,446	15,983	213 - PERS Bond 1	17,046
13,087	14,035	14,423	220 - Social Security Administration	15,342
236	818	888	231 - Worker's Compensation	946
-	-	754	234 - or Paid Fmli	803
21,259	19,759	27,360	241 - Medical Insurance	25,120
90	90	679	243 - Life Insurance	679
355	331	400	244 - LTD Insurance	400
27	22	46	245 - Employee Assistance Programs	46
539	528	752	247 - STD Insurance	752
5,422	5,400	5,400	249 - Retirement Benefits	5,400
-	-	500	322 - Repairs and Maintenance Services	500
427	424	500	324 - Rentals	500
580	169	500	340 - Travel	500
-	-	500	354 - Advertising	500
696	922	500	355 - Printing and Binding	500
2,128	3,040	1,500	389 - Other Non Instruction, Prof.	1,500
6,728	4,273	5,000	410 - Consumable Supplies and Materials	5,000
-	-	250	440 - Periodicals	250
-	-	500	460 - Non-Consumable Items	500
17,748	18,498	19,500	465 - Technology Supplies	19,500
2,930	4,051	3,000	640 - Dues and Fees	3,500
301,132	313,058	331,746	<i>Total Function:</i>	345,349
		1.90		1.90

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
\$	\$	\$			\$	
				2410 - Office of the Principal Services		
146,023	154,717	160,810	4.50	112 - Classified Salaries	193,518	4.50
637,792	767,124	884,615	7.95	113 - Administrators	921,459	7.95
-	3,617	3,700		122 - Substitutes - Classified	2,500	
5,330	-	-		133 - Cell Phone Stipend	-	
-	125	1,500		142 - Comp Time	1,500	
-	-	1,725		143 - Insurance Opt Out	-	
318	648	-		154 - Extra Duty	-	
2,037	6,303	2,000		165 - Vacation Payoff	2,000	
-	140	-		166 - Sick Leave Incentive	-	
354	367	367		167 - Longevity	480	
149,748	155,159	182,470		210 - Public Employees Retirement System	160,147	
43,229	43,762	63,180		212 - Employee Contribution Pick-Up	59,863	
61,241	61,995	89,505		213 - PERS Bond 1	84,808	
58,802	69,266	80,684		220 - Social Security Administration	85,791	
1,194	4,192	4,966		231 - Worker's Compensation	6,908	
-	-	4,220		234 - or Paid Fmli	4,487	
77,343	102,771	149,020		241 - Medical Insurance	174,305	
520	494	553		243 - Life Insurance	553	
1,663	1,549	1,460		244 - LTD Insurance	1,460	
155	124	153		245 - Employee Assistance Programs	153	
7,325	13,975	11,250		246 - District Paid Hsa	11,250	
2,770	2,661	2,748		247 - STD Insurance	2,748	
57,672	47,881	52,200		249 - Retirement Benefits	52,200	
132	298	2,500		322 - Repairs and Maintenance Services	2,500	
20,123	22,125	22,500		324 - Rentals	22,500	
-	2,148	1,500		340 - Travel	1,500	
9,440	16,966	20,200		355 - Printing and Binding	20,200	
331	870	1,250		389 - Other Non Instruction, Prof.	1,250	
11,407	26,748	13,800		410 - Consumable Supplies and Materials	13,800	
2,206	2,808	3,500		412 - Technology Parts	3,500	
-	2,136	150		460 - Non-Consumable Items	150	
3,657	146	1,800		465 - Technology Supplies	1,800	
856	802	1,000		541 - Initial/ Add'l Equipment Purchase	1,000	
7,420	6,799	6,750		640 - Dues and Fees	6,750	
1,309,086	1,518,715	1,772,076	12.45	Total Function:	1,841,080	12.45
				2520 - Fiscal Services		
244,379	228,509	228,600	4.00	114 - Managerial - Classified	250,427	3.96
-	7,500	-		130 - Additional Salary	-	
360	-	-		133 - Cell Phone Stipend	-	
-	687	500		142 - Comp Time	500	
7,950	7,200	7,200		143 - Insurance Opt Out	7,200	
5,861	5,315	1,000		165 - Vacation Payoff	1,000	
800	240	800		166 - Sick Leave Incentive	-	
42,633	38,664	42,206		210 - Public Employees Retirement System	40,444	
15,156	14,648	14,238		212 - Employee Contribution Pick-Up	15,115	
21,471	20,752	20,171		213 - PERS Bond 1	21,414	
19,470	18,271	18,216		220 - Social Security Administration	19,823	
388	1,115	1,122		231 - Worker's Compensation	1,185	
11,299	-	-		232 - Unemployment Compensation	-	
-	-	953		234 - or Paid Fmli	1,035	
26,959	26,599	31,450		241 - Medical Insurance	34,246	
130	119	200		243 - Life Insurance	200	
745	634	1,100		244 - LTD Insurance	1,100	
56	43	85		245 - Employee Assistance Programs	85	
889	740	1,460		247 - STD Insurance	1,460	
6,667	3,262	-		249 - Retirement Benefits	-	
264	91	5,500		340 - Travel	5,500	
-	1,063	-		354 - Advertising	-	
328	85	500		355 - Printing and Binding	500	
2,561	2,759	4,500		389 - Other Non Instruction, Prof.	16,000	
2,199	2,717	1,000		410 - Consumable Supplies and Materials	1,495	
3,551	4,960	29,500		640 - Dues and Fees	9,900	
-	34,086	-		670 - Taxes and Licenses	-	
1,122	-	-		690 - Grant Indirect Charges	-	
415,235	420,060	410,301	4.00	Total Function:	428,629	3.96

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
\$	\$	\$			\$	
				2542 - Care and Upkeep of Buildings Services		
367,925	394,986	464,128	12.44	112 - Classified Salaries	505,583	11.00
143,049	163,133	165,581	2.00	114 - Managerial - Classified	173,091	2.00
4,946	13,213	6,800		122 - Substitutes - Classified	6,800	
-	-	2,257		128 - Summer Crew	2,257	
1,140	-	-		133 - Cell Phone Stipend	-	
-	-	900		140 - Loss of Prep	900	
-	39	150		142 - Comp Time	150	
8,751	8,940	9,590		143 - Insurance Opt Out	7,648	
337	821	-		154 - Extra Duty	-	
2,064	6,037	1,325		165 - Vacation Payoff	1,325	
-	120	-		166 - Sick Leave Incentive	-	
1,832	408	408		167 - Longevity	533	
83,066	79,986	108,941		210 - Public Employees Retirement System	109,358	
28,376	30,238	39,042		212 - Employee Contribution Pick-Up	41,899	
40,200	42,837	55,310		213 - PERS Bond 1	59,355	
40,148	43,852	49,813		220 - Social Security Administration	53,421	
17,821	19,529	24,684		231 - Worker's Compensation	26,575	
-	-	2,605		234 - or Paid Fmli	2,793	
110,908	128,854	157,785		241 - Medical Insurance	164,500	
278	302	300		243 - Life Insurance	300	
1,439	1,505	1,200		244 - LTD Insurance	1,200	
176	154	120		245 - Employee Assistance Programs	120	
480	480	-		246 - District Paid Hsa	-	
1,819	1,946	1,455		247 - STD Insurance	1,455	
-	-	120		249 - Retirement Benefits	120	
47,575	71,305	63,900		322 - Repairs and Maintenance Services	78,500	
69	855	1,500		324 - Rentals	1,500	
195,554	242,098	236,000		325 - Electricity	268,500	
76,869	96,074	83,000		326 - Fuel	112,000	
53,389	79,743	76,300		327 - Water and Sewage	86,300	
19,889	25,383	27,000		328 - Garbage	33,100	
-	-	250		340 - Travel	250	
21,164	20,790	23,550		351 - Telephone	23,550	
44,139	52,880	16,250		389 - Other Non Instruction, Prof.	57,250	
66,150	89,036	68,000		410 - Consumable Supplies and Materials	103,050	
20,599	45,847	38,000		414 - Building Maintenance Supplies	38,000	
2,157	5,266	11,700		460 - Non-Consumable Items	9,700	
-	-	5,000		541 - Initial/ Add'l Equipment Purchase	5,000	
535	613	1,000		640 - Dues and Fees	1,000	
127,701	150,659	166,000		653 - Property Insurance Premiums	186,000	
-	394	400		670 - Taxes and Licenses	400	
1,530,545	1,818,323	1,910,364	14.44	Total Function:	2,163,483	13.00
				2543 - Care and Upkeep of Grounds Services		
-	-	5,000		128 - Summer Crew	5,000	
-	-	570		210 - Public Employees Retirement System	570	
-	-	300		212 - Employee Contribution Pick-Up	300	
-	-	425		213 - PERS Bond 1	425	
-	-	383		220 - Social Security Administration	383	
-	-	29		231 - Worker's Compensation	29	
-	-	20		234 - or Paid Fmli	20	
19,930	19,179	10,000		322 - Repairs and Maintenance Services	10,000	
774	1,211	2,000		324 - Rentals	2,000	
-	-	190		340 - Travel	190	
11,180	6,335	1,328		389 - Other Non Instruction, Prof.	16,888	
9,775	9,477	3,000		410 - Consumable Supplies and Materials	10,000	
9,362	37,286	30,000		414 - Building Maintenance Supplies	15,000	
920	10,889	1,500		460 - Non-Consumable Items	1,500	
-	10,335	-		540 - Depreciable Equipment	-	
-	5,501	-		541 - Initial/ Add'l Equipment Purchase	-	
640	1,482	-		640 - Dues and Fees	-	
52,583	101,694	54,745		Total Function:	62,305	

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
\$	\$	\$			\$	
14,680	17,964	18,528	0.15	2550 - Student Transportation Services	19,106	0.15
-	-	700		113 - Administrators	-	
2,906	3,089	3,401		122 - Substitutes - Classified	-	
858	1,078	1,153		210 - Public Employees Retirement System	3,150	
1,215	1,527	1,634		212 - Employee Contribution Pick-Up	1,146	
1,120	1,346	1,471		213 - PERS Bond 1	1,624	
20	80	91		220 - Social Security Administration	1,462	
-	-	77		231 - Worker's Compensation	90	
886	1,691	2,160		234 - or Paid Fmli	77	
8	10	13		241 - Medical Insurance	2,520	
24	26	-		243 - Life Insurance	13	
2	2	3		244 - LTD Insurance	-	
47	51	65		245 - Employee Assistance Programs	3	
1,202	716	1,290		247 - STD Insurance	65	
460,599	580,395	768,385		249 - Retirement Benefits	1,290	
23,767	38,602	36,800		331 - Reimbursable Student Transportation	668,385	
359	-	-		332 - Non-reimbursable Student Transport.	36,800	
56	610	629		389 - Other Non Instruction, Prof.	-	
507,751	647,186	836,400	0.15	410 - Consumable Supplies and Materials	629	
				Total Function:	736,360	0.15
3,833	7,092	5,000		2640 - Staff Services		
				389 - Other Non Instruction, Prof.	7,500	
64,956	91,960	89,128	2.00	2662 - Systems Analysis Services		
164,405	141,060	143,176	2.00	112 - Classified Salaries	99,294	2.00
1,260	180	-		114 - Managerial - Classified	130,995	2.00
-	-	200		133 - Cell Phone Stipend	-	
3,600	4,125	4,500		142 - Comp Time	200	
-	3,326	1,600		143 - Insurance Opt Out	-	
-	-	100		165 - Vacation Payoff	1,600	
37,007	31,969	38,149		166 - Sick Leave Incentive	-	
14,053	12,908	14,316		210 - Public Employees Retirement System	36,222	
19,909	18,287	20,282		212 - Employee Contribution Pick-Up	13,925	
16,744	18,162	18,261		213 - PERS Bond 1	19,728	
881	2,336	2,721		220 - Social Security Administration	17,755	
-	-	953		231 - Worker's Compensation	1,092	
37,799	35,405	37,400		234 - or Paid Fmli	928	
107	108	-		241 - Medical Insurance	52,600	
634	599	-		243 - Life Insurance	-	
54	46	-		244 - LTD Insurance	-	
753	759	-		245 - Employee Assistance Programs	-	
5,185	-	5,000		247 - STD Insurance	-	
-	841	-		322 - Repairs and Maintenance Services	5,000	
531	898	850		324 - Rentals	-	
40,978	40,978	55,600		340 - Travel	850	
5,055	69	2,000		359 - Other Communication Services	55,600	
9,839	5,651	4,500		389 - Other Non Instruction, Prof.	2,000	
25,230	19,259	24,340		410 - Consumable Supplies and Materials	4,500	
40,270	50,483	25,000		465 - Technology Supplies	24,340	
6,455	13,178	10,000		470 - Computer Software	25,000	
760	2,400	500		480 - Computer Hardware	10,000	
496,463	494,987	498,576	4.00	640 - Dues and Fees	500	
				Total Function:	502,129	4.00
1,457	2,236	2,804	0.14	3120 - Food Preparation and Dispensing Services		
199	-	300		112 - Classified Salaries	-	
134	-	21		122 - Substitutes - Classified	-	
233	-	37		165 - Vacation Payoff	-	
87	-	19		210 - Public Employees Retirement System	-	
125	-	27		212 - Employee Contribution Pick-Up	-	
137	171	240		213 - PERS Bond 1	-	
50	76	100		220 - Social Security Administration	-	
-	-	12		231 - Worker's Compensation	-	
-	-	5		234 - or Paid Fmli	-	
-	-	10		243 - Life Insurance	-	
-	-	4		244 - LTD Insurance	-	
-	-	12		245 - Employee Assistance Programs	-	
-	-	120		247 - STD Insurance	-	
2,423	2,483	3,711	0.14	249 - Retirement Benefits	-	
				Total Function:	-	
-	3,665	-		3320 - Community Recreation Services		
-	280	-		125 - Pool/Lifeguard	-	
-	53	-		220 - Social Security Administration	-	
-	3,999	-		231 - Worker's Compensation	-	
				Total Function:	-	

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed
\$	\$	\$		\$
294,692	293,692	475,000	5200 - Transfers of Funds	
-	-	288,979	710 - Fund Modifications	540,000
-	-	1,011,337	6110 - Operating Contingency	
-	-	67,370	810 - Planned Reserve	325,000
-	-	1,078,707	7000 - Unappropriated Ending Fund Balance	
			820 - Reserved for Next Year	1,119,500
			822 - Reserved for Future Expenditures	67,370
			<i>Total Function:</i>	1,186,870
19,053,147	20,504,404	23,071,435	168.25	Total Object: 24,011,858 164.46



Function 5200: Transfers

The District has budgeted to make the following transfers this Fiscal Year:

- Fund 292 - Food Service: \$7,500
- Fund 295 - Pool Operations Fund: \$75,000
- Fund 400 – Capital Projects Fund \$312,500
- Fund 405 - Technology Replacement Fund: \$65,000
- Fund 407 - Vehicle Replacement Fund: \$5,000
- Fund 600 - Internal Service (Unemployment fund): \$5,000
- Fund 720 - Classified Employee Professional Development: \$20,000
- Fund 730 – Licensed Employee Insurance Pool: \$50,000

Function 6100 Contingency & 7000 Unappropriated Ending Fund Balance

Board Policy requires maintaining an ending fund cash balance of 4.5% of the total adopted budget revenues. Total budgeted revenues for fiscal year 2023-2024 are \$47,196,364. A minimum of 1% of the total revenue must be budgeted into contingency. A minimum of 3.5% of the total revenue must be budgeted into the Unappropriated Ending Fund Balance. The required reserves are reduced by the amount of fund balances included in Revenues(\$15,212,200), except for the General Fund, as the purpose of the unappropriated fund balance is to protect the district against the ability to not meet obligations if incoming revenues are unavailable.

Special Revenue Funds

Philomath School District 17J

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	200 - Special Revenue Funds		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
-	-	50,000	1920 - Contrib/Donation Private Source		50,000
-	-	50,000	2200 - Restricted Revenue		50,000
-	-	50,000	3299 - Other Restricted Grants-In-Aid		75,000
-	-	50,000	4500 - Restrict. Rev. From Fed. Government		75,000
-	-	200,000	<i>Total Function:</i>		250,000
-	-	200,000	<i>Total Resources:</i>		250,000
			Requirements		
			<u>1131 - High School Programs, 9-12</u>		
-	-	60,000	410 - Consumable Supplies and Materials		60,000
			<u>2120 - Guidance Services</u>		
-	-	110,000	410 - Consumable Supplies and Materials		110,000
			<u>3300 - Community Services</u>		
-	-	30,000	410 - Consumable Supplies and Materials		80,000
-	-	200,000	<i>Total Requirements:</i>		250,000
-	-	-	<i>Total Fund:</i>		-

2019 TAP Grant - Seismic Assessment

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	203 - 2019 TAP Grant - Seismic Assessment	2023/24 Proposed
\$	\$	\$		\$
20,000	-	-	Resources	
20,000	-	-	<u>000 - Undesignated</u>	
			3299 - Other Restricted Grants-In-Aid	-
			Total Resources:	-
20,000	-	-	Requirements	
20,000	-	-	<u>2624 - Planning Services</u>	
			389 - Other Non Instruction, Prof.	-
			Total Requirements:	-
-	-	-	Total Fund:	-

2019 TAP Grant - Environmental Hazard Assessment

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	204 - 2019 TAP Grant - Environmental Hazard Assessment	2023/24 Proposed
\$	\$	\$		\$
10,900	3,250	-	Resources	
(6,500)	-	-	<u>000 - Undesignated</u>	
4,400	3,250	-	3299 - Other Restricted Grants-In-Aid	-
4,400	3,250	-	5400 - Resources - Beginning Fund Balance	-
			Total Function:	-
			Total Resources:	-
-	3,250	-	Requirements	
4,400	-	-	<u>2624 - Planning Services</u>	
4,400	3,250	-	389 - Other Non Instruction, Prof.	-
4,400	3,250	-	690 - Grant Indirect Charges	-
			Total Function:	-
			Total Requirements:	-
-	-	-	Total Fund:	-

Emergency Connectivity Fund Grant (USAC)

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	205 - Emergency Connectivity Fund Grant (USAC)	2023/24 Proposed
\$	\$	\$		\$
-	206,746	-	Resources	
-	206,746	-	<u>000 - Undesignated</u>	
			4300 - Restricted Revenue Direct From the Federal Governm	-
			Total Resources:	-
-	206,746	-	Requirements	
-	206,746	-	<u>2662 - Systems Analysis Services</u>	
			480 - Computer Hardware	-
			Total Requirements:	-
-	-	-	Total Fund:	-

Title I - YR. 1

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	210 - Title I - YR. 1		2023/24 Proposed
\$	\$	\$			\$
166,245	-	201,171		Resources	
166,245	-	201,171		<u>000 - Undesignated</u>	
				4500 - Restrict. Rev. From Fed. Government	-
				Total Resources:	-
				Requirements	
				<u>1272 - Title I</u>	
76,986	-	80,097	1.00	111 - Licensed Salaries	-
22,382	-	35,674	1.19	112 - Classified Salaries	-
3,000	-	3,000		154 - Extra Duty	-
-	-	1,546		167 - Longevity	-
17,394	-	19,017		210 - Public Employees Retirement System	-
6,142	-	7,219		212 - Employee Contribution Pick-Up	-
8,701	-	10,226		213 - PERS Bond 1	-
7,500	-	9,204		220 - Social Security Administration	-
206	-	565		231 - Worker's Compensation	-
-	-	481		234 - or Paid Fmli	-
21,988	-	28,449		241 - Medical Insurance	-
53	-	-		243 - Life Insurance	-
260	-	-		244 - LTD Insurance	-
28	-	-		245 - Employee Assistance Programs	-
367	-	-		247 - STD Insurance	-
249	-	1,993		410 - Consumable Supplies and Materials	-
-	-	1,200		430 - Library Books	-
690	-	-		470 - Computer Software	-
165,945	-	198,671	2.19	Total Function:	-
				<u>2240 - Instructional Staff Development</u>	
-	-	1,500		340 - Travel	-
				<u>3360 - Welfare Activities Services</u>	
300	-	1,000		410 - Consumable Supplies and Materials	-
166,245	-	201,171	2.19	Total Requirements:	-
-	-	-	2.19	Total Fund:	-

Title I - YR. 2 Total: \$203,966

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	211 - Title I - YR. 2		2023/24 Proposed
\$	\$	\$			\$
-	163,729	-		Resources	
-	163,729	-		<u>000 - Undesignated</u>	
				4500 - Restrict. Rev. From Fed. Government	203,966
				Total Resources:	203,966
				Requirements	
				<u>1272 - Title I</u>	
-	78,526	-		111 - Licensed Salaries	83,300
-	20,204	-		112 - Classified Salaries	37,196
-	-	-		141 - Additional Salary	7,212
-	3,000	-		154 - Extra Duty	3,000
-	15,866	-		210 - Public Employees Retirement System	19,973
-	6,144	-		212 - Employee Contribution Pick-Up	7,663
-	8,704	-		213 - PERS Bond 1	10,855
-	7,578	-		220 - Social Security Administration	10,000
-	463	-		231 - Worker's Compensation	1,029
-	-	-		234 - or Paid Fmli	523
-	21,568	-		241 - Medical Insurance	23,215
-	49	-		243 - Life Insurance	-
-	253	-		244 - LTD Insurance	-
-	20	-		245 - Employee Assistance Programs	-
-	353	-		247 - STD Insurance	-
-	162,729	-		Total Function:	203,966
				<u>3360 - Welfare Activities Services</u>	
-	1,000	-		410 - Consumable Supplies and Materials	-
-	163,729	-		Total Requirements:	203,966
-	-	-		Total Fund:	2.25

IDEA Grant, Section 611

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	214 - IDEA Grant, Section 611		2023/24 Proposed
\$	\$	\$			\$
227,882	-	249,082		Resources	
227,882	-	249,082		<u>000 - Undesignated</u>	
				4500 - Restrict. Rev. From Fed. Government	-
				Total Resources:	-
				Requirements	
				<u>2150 - Speech Pathology and Audiology Services</u>	
126,498	-	140,119	2.20	111 - Licensed Salaries	-
4,320	-	4,320		143 - Insurance Opt Out	-
16,582	-	23,257		210 - Public Employees Retirement System	-
6,297	-	8,666		212 - Employee Contribution Pick-Up	-
8,921	-	12,278		213 - PERS Bond 1	-
10,008	-	11,050		220 - Social Security Administration	-
271	-	679		231 - Worker's Compensation	-
-	-	578		234 - or Paid Fmli	-
14,367	-	14,800		241 - Medical Insurance	-
100	-	-		243 - Life Insurance	-
577	-	-		244 - LTD Insurance	-
42	-	-		245 - Employee Assistance Programs	-
469	-	-		247 - STD Insurance	-
12,972	-	33,335		389 - Other Non Instruction, Prof.	-
201,421	-	249,082	2.20	Total Function:	-
				<u>2190 - Service Direction, Student Support Services</u>	
17,475	-	-		113 - Administrators	-
140	-	-		133 - Cell Phone Stipend	-
2,783	-	-		210 - Public Employees Retirement System	-
1,057	-	-		212 - Employee Contribution Pick-Up	-
1,497	-	-		213 - PERS Bond 1	-
1,329	-	-		220 - Social Security Administration	-
18	-	-		231 - Worker's Compensation	-
2,063	-	-		241 - Medical Insurance	-
10	-	-		243 - Life Insurance	-
28	-	-		244 - LTD Insurance	-
2	-	-		245 - Employee Assistance Programs	-
59	-	-		247 - STD Insurance	-
26,461	-	-		Total Function:	-
227,882	-	249,082	2.20	Total Requirements:	-
-	-	-	2.20	Total Fund:	-

IDEA Grant, Section 611

Total: \$250,574

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	215 - IDEA Grant, Section 611		2023/24 Proposed
\$	\$	\$			\$
-	258,990	-		Resources	
-	258,990	-		<u>000 - Undesignated</u>	
				4500 - Restrict. Rev. From Fed. Government	250,574
				Total Resources:	250,574
				Requirements	
				<u>1111 - Primary, K-5</u>	
-	2,664	-		410 - Consumable Supplies and Materials	-
				<u>2150 - Speech Pathology and Audiology Services</u>	
-	133,978	-		111 - Licensed Salaries	153,384
-	4,320	-		143 - Insurance Opt Out	4,500
-	20,551	-		210 - Public Employees Retirement System	24,983
-	8,298	-		212 - Employee Contribution Pick-Up	9,311
-	11,755	-		213 - PERS Bond 1	13,190
-	10,250	-		220 - Social Security Administration	12,079
-	626	-		231 - Worker's Compensation	730
-	-	-		234 - or Paid Fmli	632
-	13,660	-		241 - Medical Insurance	31,050
-	98	-		243 - Life Insurance	-
-	571	-		244 - LTD Insurance	-
-	33	-		245 - Employee Assistance Programs	-
-	480	-		247 - STD Insurance	-
-	18,947	-		389 - Other Non Instruction, Prof.	715
-	223,568	-		Total Function:	250,574
				<u>2190 - Service Direction, Student Support Services</u>	
-	13,042	-		113 - Administrators	-

-	1,226	-	121 - Substitutes - Licensed	-	
-	3,400	-	154 - Extra Duty	-	
-	3,029	-	210 - Public Employees Retirement System	-	
-	180	-	212 - Employee Contribution Pick-Up	-	
-	255	-	213 - PERS Bond 1	-	
-	1,348	-	220 - Social Security Administration	-	
-	81	-	231 - Worker's Compensation	-	
-	10	-	243 - Life Insurance	-	
-	29	-	244 - LTD Insurance	-	
-	1	-	245 - Employee Assistance Programs	-	
-	1,210	-	246 - District Paid Hsa	-	
-	39	-	247 - STD Insurance	-	
-	8,661	-	410 - Consumable Supplies and Materials	-	
-	32,510	-	<i>Total Function:</i>	-	
-		-	<u>2240 - Instructional Staff Development</u>		
-	249	-	340 - Travel	-	
-	258,990	-	<i>Total Requirements:</i>	250,574	2.25
-	-	-	<i>Total Fund:</i>	-	2.25

Idea, Section 619
Total: \$3,237

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	218 - Idea, Section 619		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
4,908	1,105	3,214	4500 - Restrict. Rev. From Fed. Government		3,237
1	-	-	5400 - Resources - Beginning Fund Balance		-
4,909	1,105	3,214	<i>Total Function:</i>		3,237
4,909	1,105	3,214	<i>Total Resources:</i>		3,237
			Requirements		
			<u>1221 - Learning Centers - Structured and Intensive</u>		
1,372	-	-	112 - Classified Salaries		-
218	-	-	210 - Public Employees Retirement System		-
83	-	-	212 - Employee Contribution Pick-Up		-
117	-	-	213 - PERS Bond 1		-
102	-	-	220 - Social Security Administration		-
3	-	-	231 - Worker's Compensation		-
531	-	-	241 - Medical Insurance		-
1	-	-	243 - Life Insurance		-
4	-	-	244 - LTD Insurance		-
1	-	-	245 - Employee Assistance Programs		-
5	-	-	247 - STD Insurance		-
18	-	-	249 - Retirement Benefits		-
2,454	-	-	<i>Total Function:</i>		-
			<u>1250 - Less Rest. Programs for Students With Disabilities</u>		
1,375	1,105	-	112 - Classified Salaries		-
217	-	-	210 - Public Employees Retirement System		-
82	-	-	212 - Employee Contribution Pick-Up		-
117	-	-	213 - PERS Bond 1		-
102	-	-	220 - Social Security Administration		-
3	-	-	231 - Worker's Compensation		-
530	-	-	241 - Medical Insurance		-
1	-	-	243 - Life Insurance		-
4	-	-	244 - LTD Insurance		-
1	-	-	245 - Employee Assistance Programs		-
5	-	-	247 - STD Insurance		-
18	-	-	249 - Retirement Benefits		-
-	-	3,214	410 - Consumable Supplies and Materials		3,237
2,455	1,105	3,214	<i>Total Function:</i>		3,237
4,909	1,105	3,214	<i>Total Requirements:</i>		3,237
-	-	-	<i>Total Fund:</i>		-

COVID-19 - Esser
Total: \$440,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	219 - COVID-19 - Esser	2023/24 Proposed
\$	\$	\$		\$
			Resources	
			<u>000 - Undesignated</u>	
578,538	603,880	935,800	4500 - Restrict. Rev. From Fed. Government	440,000
(37,644)	56,846	-	5400 - Resources - Beginning Fund Balance	-
540,894	660,727	935,800	<i>Total Function:</i>	440,000
540,894	660,727	935,800	<i>Total Resources:</i>	440,000
			Requirements	
			<u>1111 - Primary, K-5</u>	
284	4,204	15,000	121 - Substitutes - Licensed	-
-	617	5,000	122 - Substitutes - Classified	-
-	256	-	154 - Extra Duty	-
-	470	10,000	158 - Tutoring	-
-	543	3,418	210 - Public Employees Retirement System	-
-	52	2,400	212 - Employee Contribution Pick-Up	-
-	309	2,550	213 - PERS Bond 1	-
22	423	2,296	220 - Social Security Administration	-
1	27	172	231 - Worker's Compensation	-
-	-	280	234 - or Paid Fmli	-
2,811	12,732	150,000	410 - Consumable Supplies and Materials	-
-	74,242	-	421 - District Textbook Adoption	-
3,118	93,876	191,116	<i>Total Function:</i>	-
			<u>1121 - Middle/Junior High Programs, 6-8</u>	
-	9,082	-	121 - Substitutes - Licensed	-
-	42	5,000	154 - Extra Duty	-
-	6	570	210 - Public Employees Retirement System	-
-	3	300	212 - Employee Contribution Pick-Up	-
-	4	425	213 - PERS Bond 1	-
-	698	383	220 - Social Security Administration	-
-	43	29	231 - Worker's Compensation	-
-	-	20	234 - or Paid Fmli	-
-	54,896	-	421 - District Textbook Adoption	-
-	64,774	6,727	<i>Total Function:</i>	-
			<u>1131 - High School Programs, 9-12</u>	
4,726	24,550	10,000	111 - Licensed Salaries	-
-	1,102	10,000	121 - Substitutes - Licensed	-
-	206	5,000	122 - Substitutes - Classified	-
747	4,267	2,848	210 - Public Employees Retirement System	-
284	1,473	2,700	212 - Employee Contribution Pick-Up	-
402	2,104	2,125	213 - PERS Bond 1	-
209	1,966	1,913	220 - Social Security Administration	-
3	117	143	231 - Worker's Compensation	-
-	-	180	234 - or Paid Fmli	-
-	986	-	241 - Medical Insurance	-
-	11	-	243 - Life Insurance	-
-	66	-	244 - LTD Insurance	-
-	4	-	245 - Employee Assistance Programs	-
-	63	-	247 - STD Insurance	-
-	179	-	249 - Retirement Benefits	-
-	15,797	-	410 - Consumable Supplies and Materials	-
6,370	52,891	34,909	<i>Total Function:</i>	-
			<u>1132 - High School Extra Curricular</u>	
2,336	532	-	152 - Athletic Supervision	-
369	79	-	210 - Public Employees Retirement System	-
140	32	-	212 - Employee Contribution Pick-Up	-
199	45	-	213 - PERS Bond 1	-
170	38	-	220 - Social Security Administration	-
7	3	-	231 - Worker's Compensation	-
18,169	108	-	410 - Consumable Supplies and Materials	-
21,390	837	-	<i>Total Function:</i>	-
			<u>1283 - Philomath Alternative Academy</u>	
-	353	-	122 - Substitutes - Classified	-
-	2,632	-	158 - Tutoring	-
-	474	-	210 - Public Employees Retirement System	-
-	228	-	220 - Social Security Administration	-
-	14	-	231 - Worker's Compensation	-
-	2,860	-	410 - Consumable Supplies and Materials	-
-	4,832	-	470 - Computer Software	-
-	11,393	-	<i>Total Function:</i>	-
			<u>1288 - Charter Schools</u>	

-	2,348	-	460 - Non-Consumable Items	-
-	410	-	<u>1400 - Summer School Programs</u>	-
-	114	-	121 - Substitutes - Licensed	-
-	16,957	10,000	122 - Substitutes - Classified	-
-	2,357	1,139	154 - Extra Duty	-
-	910	600	210 - Public Employees Retirement System	-
-	1,315	850	212 - Employee Contribution Pick-Up	-
-	1,328	765	213 - PERS Bond 1	-
-	82	57	220 - Social Security Administration	-
-	-	40	231 - Worker's Compensation	-
-	23,473	13,451	234 - or Paid Fmli	-
			<i>Total Function:</i>	-
747	1,518	-	<u>2120 - Guidance Services</u>	-
159	226	-	153 - Extended Contract	-
45	91	-	210 - Public Employees Retirement System	-
64	129	-	212 - Employee Contribution Pick-Up	-
57	116	-	213 - PERS Bond 1	-
3	7	-	220 - Social Security Administration	-
1,075	2,087	-	231 - Worker's Compensation	-
			<i>Total Function:</i>	-

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	219 - COVID-19 - Esser (cont.)		2023/24 Proposed	
\$	\$	\$			\$	
-	30,492	29,055	0.50	<u>2130 - Health Services</u>	-	
8,651	943	-		114 - Managerial - Classified	-	
383	4,318	4,318		154 - Extra Duty	-	
145	1,743	1,743		210 - Public Employees Retirement System	-	
206	2,470	2,470		212 - Employee Contribution Pick-Up	-	
640	2,093	2,223		213 - PERS Bond 1	-	
21	143	137		220 - Social Security Administration	-	
-	-	116		231 - Worker's Compensation	-	
-	7,937	7,200		234 - or Paid Fmli	-	
-	18	-		241 - Medical Insurance	-	
-	108	-		243 - Life Insurance	-	
-	6	-		244 - LTD Insurance	-	
-	119	-		245 - Employee Assistance Programs	-	
10,046	50,390	47,262	0.50	247 - STD Insurance	-	
				<i>Total Function:</i>	-	
				<u>2210 - Improvement of Instruction Service</u>		
1,089	2,252	7,500		121 - Substitutes - Licensed	-	
1,212	54	7,500		122 - Substitutes - Classified	-	
2,656	289	-		154 - Extra Duty	-	
764	466	1,710		210 - Public Employees Retirement System	-	
159	17	2,100		212 - Employee Contribution Pick-Up	-	
240	29	1,275		213 - PERS Bond 1	-	
378	196	1,149		220 - Social Security Administration	-	
28	12	87		231 - Worker's Compensation	-	
-	-	304		234 - or Paid Fmli	-	
6,527	3,316	21,625		<i>Total Function:</i>	-	
				<u>2220 - Educational Media Services</u>		
-	3,006	-		430 - Library Books	-	
				<u>2240 - Instructional Staff Development</u>		
-	3,853	25,000		640 - Dues and Fees	-	
				<u>2320 - Executive Administration Services</u>		
-	1,097	-		410 - Consumable Supplies and Materials	-	
				<u>2321 - Office of the Superintendent Services</u>		
-	1,200	5,000		410 - Consumable Supplies and Materials	3,488	
				<u>2410 - Office of the Principal Services</u>		
12,262	-	-		154 - Extra Duty	-	
2,330	-	-		210 - Public Employees Retirement System	-	
736	-	-		212 - Employee Contribution Pick-Up	-	
1,042	-	-		213 - PERS Bond 1	-	
925	-	-		220 - Social Security Administration	-	
10	-	-		231 - Worker's Compensation	-	
17,305	-	-		<i>Total Function:</i>	-	
				<u>2542 - Care and Upkeep of Buildings Services</u>		
17,030	19,365	35,558	1.00	112 - Classified Salaries	40,628	1.00
-	2,878	5,284		210 - Public Employees Retirement System	6,354	
-	1,162	2,133		212 - Employee Contribution Pick-Up	2,438	
-	1,646	3,022		213 - PERS Bond 1	3,453	
1,303	1,481	2,720		220 - Social Security Administration	3,108	
580	656	1,373		231 - Worker's Compensation	1,568	
-	-	142		234 - or Paid Fmli	163	
-	5,806	10,500		241 - Medical Insurance	13,800	
-	12	-		243 - Life Insurance	-	
-	57	-		244 - LTD Insurance	-	
-	6	-		245 - Employee Assistance Programs	-	
-	70	-		247 - STD Insurance	-	
-	338	-		389 - Other Non Instruction, Prof.	-	
138,784	219,151	99,978		410 - Consumable Supplies and Materials	-	
157,696	252,629	160,710	1.00	<i>Total Function:</i>	71,512	1.00
				<u>2662 - Systems Analysis Services</u>		
-	1,377	-		112 - Classified Salaries	-	
-	105	-		220 - Social Security Administration	-	
-	7	-		231 - Worker's Compensation	-	
175,400	74,192	25,000		465 - Technology Supplies	-	
79,440	8,934	30,000		480 - Computer Hardware	-	
2,862	-	-		540 - Depreciable Equipment	-	
257,702	84,616	55,000		<i>Total Function:</i>	-	
				<u>4150 - Building Acquisition, Construction, and Improvem</u>		
2,820	8,942	375,000		530 - Improvements Other Than Buildings	365,000	
484,048	660,727	935,800	1.50	<i>Total Requirements:</i>	440,000	1.00
(56,846)	-	-	1.50	<i>Total Fund:</i>	-	1.00

Arp-HCY II
Total: \$5,900

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	220 - Arp-HCY II		2023/24 Proposed	
\$	\$	\$			\$	
-	2,550	-	Resources			
-	2,550	-	<u>000 - Undesignated</u>			
			4500 - Restrict. Rev. From Fed. Government		5,900	
			<i>Total Resources:</i>		5,900	
			Requirements			
			<u>3360 - Welfare Activities Services</u>			
-	2,550	-	410 - Consumable Supplies and Materials		5,900	
-	2,550	-	<i>Total Requirements:</i>		5,900	
-	-	-	<i>Total Fund:</i>		-	

CSFRF Transition Services
Total: \$137,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	221 - CSFRF Transition Services		2023/24 Proposed	
\$	\$	\$			\$	
-	175,000	-	Resources			
-	-	175,000	<u>000 - Undesignated</u>			
-	175,000	175,000	4500 - Restrict. Rev. From Fed. Government		-	
-	175,000	175,000	5400 - Resources - Beginning Fund Balance		137,000	
			<i>Total Function:</i>		137,000	
			<i>Total Resources:</i>		137,000	
			Requirements			
			<u>1223 - Community Transition Centers</u>			
-	-	26,448	1.00	112 - Classified Salaries	26,453	0.88
-	-	2,000		122 - Substitutes - Classified	5,000	
-	-	4,967		210 - Public Employees Retirement System	4,707	
-	-	1,707		212 - Employee Contribution Pick-Up	1,887	
-	-	2,418		213 - PERS Bond 1	2,674	
-	-	2,176		220 - Social Security Administration	2,407	
-	-	135		231 - Worker's Compensation	153	
-	-	114		234 - or Paid Fmli	126	
-	-	13,020		241 - Medical Insurance	13,800	
-	-	19,515		330 - Student Transportation Services	19,515	
-	-	15,000		410 - Consumable Supplies and Materials	60,278	
-	-	87,500		821 - Ending Balance	-	
-	-	175,000	1.00	<i>Total Function:</i>	137,000	0.88
-	-	175,000	1.00	<i>Total Requirements:</i>	137,000	0.88
-	(175,000)	-	1.00	<i>Total Fund:</i>	-	0.88

Title II A - Teacher Quality
Total: \$34,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	225 - Title II A - Teacher Quality		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
12,445	19,782	-	4500 - Restrict. Rev. From Fed. Government		34,000
10,579	13,039	-	5400 - Resources - Beginning Fund Balance		-
23,024	32,821	-	Total Function:		34,000
23,024	32,821	-	Total Resources:		34,000
			Requirements		
			<u>2240 - Instructional Staff Development</u>		
-	1,156	-	154 - Extra Duty		-
-	180	-	210 - Public Employees Retirement System		-
-	69	-	212 - Employee Contribution Pick-Up		-
-	98	-	213 - PERS Bond 1		-
-	88	-	220 - Social Security Administration		-
-	5	-	231 - Worker's Compensation		-
-	2,800	-	247 - STD Insurance		-
-	5,999	-	248 - Tuition Reimbursement		-
3,499	4,894	-	340 - Travel		34,000
4,896	1,704	-	375 - Tuition Reimbursement		-
1,590	3,535	-	390 - Other General Professional and Technological Servi		-
-	354	-	410 - Consumable Supplies and Materials		-
9,985	20,882	-	Total Function:		34,000
9,985	20,882	-	Total Requirements:		34,000
(13,039)	(11,939)	-	Total Fund:		-

Title II A - Teacher Quality
Total: \$16,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	226 - Title II A - Teacher Quality		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
11,238	2,983	41,517	4500 - Restrict. Rev. From Fed. Government		16,000
11,238	2,983	41,517	Total Resources:		16,000
			Requirements		
			<u>2240 - Instructional Staff Development</u>		
-	-	10,000	121 - Substitutes - Licensed		-
-	-	2,500	122 - Substitutes - Classified		-
108	-	5,000	154 - Extra Duty		-
23	-	1,994	210 - Public Employees Retirement System		-
7	-	1,050	212 - Employee Contribution Pick-Up		-
9	-	1,488	213 - PERS Bond 1		-
7	-	1,339	220 - Social Security Administration		-
1	-	100	231 - Worker's Compensation		-
-	-	70	234 - or Paid Fmli		-
-	2,983	-	248 - Tuition Reimbursement		4,000
824	-	-	319 - Other Instructional, Professional and Technical S		-
-	-	17,976	340 - Travel		12,000
7,391	-	-	375 - Tuition Reimbursement		-
467	-	-	390 - Other General Professional and Technological Servi		-
2,000	-	-	410 - Consumable Supplies and Materials		-
402	-	-	640 - Dues and Fees		-
11,238	2,983	41,517	Total Function:		16,000
11,238	2,983	41,517	Total Requirements:		16,000
-	-	-	Total Fund:		-

AVID

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	232 - AVID	2023/24 Proposed
\$	\$	\$		\$
2,550	6,500	6,500	Resources	
2,550	6,500	6,500	<u>000 - Undesignated</u>	
			3299 - Other Restricted Grants-In-Aid	-
			<i>Total Resources:</i>	-
			Requirements	
			<u>2240 - Instructional Staff Development</u>	
-	2,286	-	340 - Travel	-
-	3,115	6,500	410 - Consumable Supplies and Materials	-
2,550	-	-	640 - Dues and Fees	-
2,550	5,400	6,500	<i>Total Function:</i>	-
2,550	5,400	6,500	<i>Total Requirements:</i>	-
-	(1,100)	-	<i>Total Fund:</i>	-

Title III - EI Outcomes

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	233 - Title III - EI Outcomes	2023/24 Proposed
\$	\$	\$		\$
8,392	-	-	Resources	
8,392	-	-	<u>000 - Undesignated</u>	
			3299 - Other Restricted Grants-In-Aid	-
			<i>Total Resources:</i>	-
			Requirements	
			<u>1291 - English Language Learner Programs</u>	
3,000	-	-	112 - Classified Salaries	-
1,771	-	-	141 - Additional Salary	-
661	-	-	210 - Public Employees Retirement System	-
251	-	-	212 - Employee Contribution Pick-Up	-
356	-	-	213 - PERS Bond 1	-
319	-	-	220 - Social Security Administration	-
6	-	-	231 - Worker's Compensation	-
2,002	-	-	241 - Medical Insurance	-
3	-	-	243 - Life Insurance	-
9	-	-	244 - LTD Insurance	-
2	-	-	245 - Employee Assistance Programs	-
11	-	-	247 - STD Insurance	-
8,392	-	-	<i>Total Function:</i>	-
8,392	-	-	<i>Total Requirements:</i>	-
-	-	-	<i>Total Fund:</i>	-

Title III - EI Outcomes

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	234 - Title III - EI Outcomes	2023/24 Proposed
\$	\$	\$		\$
7,150	-	-	Resources	
7,150	-	-	<u>000 - Undesignated</u>	
			5400 - Resources - Beginning Fund Balance	-
			<i>Total Resources:</i>	-
			Requirements	
			<u>1299 - Other Programs</u>	
7,150	-	-	113 - Administrators	-
7,150	-	-	<i>Total Requirements:</i>	-
-	-	-	<i>Total Fund:</i>	-

Title IV-A Student Support & Academic Enrichment
Total: \$27,760

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	240 - Title IV-A Student Support & Academic Enrichment	2023/24 Proposed
\$	\$	\$		\$
3,336	5,760	11,834	Resources	
3,336	5,760	11,834	<u>000 - Undesignated</u>	
			4500 - Restrict. Rev. From Fed. Government	27,760
			<i>Total Resources:</i>	27,760
			Requirements	
			<u>1111 - Primary, K-5</u>	
-	1,200	-	460 - Non-Consumable Items	9,356
-	-	4,644	470 - Computer Software	4,644
-	1,200	4,644	<i>Total Function:</i>	14,000
			<u>1121 - Middle/Junior High Programs, 6-8</u>	
455	-	-	410 - Consumable Supplies and Materials	-
858	2,760	4,500	460 - Non-Consumable Items	13,760
1,313	2,760	4,500	<i>Total Function:</i>	13,760
			<u>1131 - High School Programs, 9-12</u>	
2,023	-	-	460 - Non-Consumable Items	-
			<u>2220 - Educational Media Services</u>	
-	1,309	2,000	111 - Licensed Salaries	-
-	195	228	210 - Public Employees Retirement System	-
-	79	120	212 - Employee Contribution Pick-Up	-
-	111	170	213 - PERS Bond 1	-
-	100	153	220 - Social Security Administration	-
-	6	11	231 - Worker's Compensation	-
-	-	8	234 - or Paid Fmli	-
-	1,800	2,690	<i>Total Function:</i>	-
3,336	5,760	11,834	<i>Total Requirements:</i>	27,760
-	-	-	<i>Total Fund:</i>	-

Carl Perkins
Total: \$15,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	242 - Carl Perkins	2023/24 Proposed
\$	\$	\$		\$
21,483	7,688	15,000	Resources	
21,483	7,688	15,000	<u>000 - Undesignated</u>	
			4700 - Grants-In-Aid From the Federal Government Through	15,000
			<i>Total Resources:</i>	15,000
			Requirements	
			<u>1131 - High School Programs, 9-12</u>	
-	-	1,900	121 - Substitutes - Licensed	1,900
-	-	216	210 - Public Employees Retirement System	216
-	-	114	212 - Employee Contribution Pick-Up	114
-	-	162	213 - PERS Bond 1	162
-	-	144	220 - Social Security Administration	144
-	-	11	231 - Worker's Compensation	11
-	-	8	234 - or Paid Fmli	8
-	-	1,021	340 - Travel	1,021
11,435	6,096	11,424	410 - Consumable Supplies and Materials	11,424
-	1,592	-	460 - Non-Consumable Items	-
10,048	-	-	541 - Initial/ Add'l Equipment Purchase	-
21,483	7,688	15,000	<i>Total Function:</i>	15,000
21,483	7,688	15,000	<i>Total Requirements:</i>	15,000
-	-	-	<i>Total Fund:</i>	-

Student Investment Account (SIA)
Total: \$1,212,484

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	250 - Student Investment Account (SIA)		2023/24 Proposed	
\$	\$	\$			\$	
				Resources		
				<u>000 - Undesignated</u>		
422,847	1,228,304	1,275,157		3299 - Other Restricted Grants-In-Aid	1,212,484	
422,847	1,228,304	1,275,157		<i>Total Resources:</i>	1,212,484	
				Requirements		
				<u>1111 - Primary, K-5</u>		
46,442	66,249	77,784	2.56	112 - Classified Salaries	76,318	2.69
525	1,118	900		143 - Insurance Opt Out	900	
-	69	-		154 - Extra Duty	-	
3,910	5,653	12,624		210 - Public Employees Retirement System	12,171	
1,485	2,282	4,721		212 - Employee Contribution Pick-Up	4,579	
2,103	3,233	6,689		213 - PERS Bond 1	6,487	
3,534	5,159	6,019		220 - Social Security Administration	5,907	
127	323	369		231 - Worker's Compensation	359	
-	-	315		234 - or Paid Fmli	309	
9,444	17,862	27,040		241 - Medical Insurance	34,800	
52	58	-		243 - Life Insurance	-	
108	211	-		244 - LTD Insurance	-	
35	30	-		245 - Employee Assistance Programs	-	
132	255	-		247 - STD Insurance	-	
-	-	5,000		319 - Other Instructional, Professional and Technical S	5,000	
604	29,880	21,000		410 - Consumable Supplies and Materials	34,712	
-	9,375	-		640 - Dues and Fees	-	
68,501	141,757	162,461	2.56	<i>Total Function:</i>	181,542	2.69
				<u>1113 - Elementary Extra Curricular</u>		
-	-	9,000		156 - Extra Duty - Committees	-	
-	-	1,025		210 - Public Employees Retirement System	-	
-	-	540		212 - Employee Contribution Pick-Up	-	
-	-	765		213 - PERS Bond 1	-	
-	-	689		220 - Social Security Administration	-	
-	-	51		231 - Worker's Compensation	-	
-	-	36		234 - or Paid Fmli	-	
-	-	1,000		410 - Consumable Supplies and Materials	-	
-	-	13,106		<i>Total Function:</i>	-	
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
-	134,774	162,657	2.50	111 - Licensed Salaries	182,258	2.50
13,536	18,555	19,870	0.81	112 - Classified Salaries	20,597	0.81
-	14,424	14,424		141 - Additional Salary	14,424	
-	2,700	-		143 - Insurance Opt Out	-	
-	5,811	-		154 - Extra Duty	-	
1,025	23,973	32,813		210 - Public Employees Retirement System	35,329	
389	10,486	11,817		212 - Employee Contribution Pick-Up	13,038	
552	16,853	16,741		213 - PERS Bond 1	18,469	
1,036	13,443	15,067		220 - Social Security Administration	16,622	
51	807	925		231 - Worker's Compensation	1,021	
-	-	787		234 - or Paid Fmli	868	
10,218	21,037	37,150		241 - Medical Insurance	33,884	
22	112	-		243 - Life Insurance	-	
56	449	-		244 - LTD Insurance	-	
15	40	-		245 - Employee Assistance Programs	-	
68	638	-		247 - STD Insurance	-	
-	-	2,500		319 - Other Instructional, Professional and Technical S	2,500	
-	12,435	10,000		410 - Consumable Supplies and Materials	17,000	
-	4,679	-		640 - Dues and Fees	-	
26,967	281,217	324,751	3.31	<i>Total Function:</i>	356,010	3.31
				<u>1122 - Middle/Junior High School Extra Curricular</u>		
-	14,255	-		150 - Coaching/Athletics	-	
-	5,094	-		154 - Extra Duty	7,000	
-	554	-		210 - Public Employees Retirement System	797	
-	201	-		212 - Employee Contribution Pick-Up	420	
-	285	-		213 - PERS Bond 1	595	
-	390	-		220 - Social Security Administration	536	
-	24	-		231 - Worker's Compensation	40	
-	-	-		234 - or Paid Fmli	28	
-	4,534	-		240 - Contractual Employee Benefits	-	
-	-	15,000		640 - Dues and Fees	15,000	
-	-	5,000		641 - Student Dues & Fees	5,000	
-	25,335	20,000		<i>Total Function:</i>	29,416	
				<u>1131 - High School Programs, 9-12</u>		

15,128	-	-	112 - Classified Salaries	-	
462	-	-	213 - PERS Bond 1	-	
1,153	-	-	220 - Social Security Administration	-	
47	-	-	231 - Worker's Compensation	-	
4,203	-	-	241 - Medical Insurance	-	
15	-	-	243 - Life Insurance	-	
29	-	-	244 - LTD Insurance	-	
10	-	-	245 - Employee Assistance Programs	-	
35	-	-	247 - STD Insurance	-	
-	-	2,500	319 - Other Instructional, Professional and Technical S	-	
-	454	10,000	410 - Consumable Supplies and Materials	5,000	
-	4,679	-	640 - Dues and Fees	-	
21,083	5,133	12,500	<i>Total Function:</i>	5,000	
			<u>1132 - High School Extra Curricular</u>		
-	51,349	-	150 - Coaching/Athletics	-	
-	8,362	-	240 - Contractual Employee Benefits	-	
-	-	50,000	640 - Dues and Fees	50,000	
-	59,711	50,000	<i>Total Function:</i>	50,000	

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	250 - Student Investment Account (SIA) cont.		2023/24 Proposed	
\$	\$	\$			\$	
-	119,182	126,428	2.00	<u>1272 - Title I</u>	134,118	2.00
-	-	43,800	1.63	111 - Licensed Salaries	-	
-	14,424	14,424		112 - Classified Salaries	-	
-	-	900		141 - Additional Salary	14,424	
-	2,478	-		143 - Insurance Opt Out	-	
-	20,222	28,306		154 - Extra Duty	-	
-	8,165	11,133		210 - Public Employees Retirement System	23,232	
-	11,567	15,772		212 - Employee Contribution Pick-Up	8,913	
-	10,275	14,195		213 - PERS Bond 1	12,626	
-	614	871		220 - Social Security Administration	11,363	
-	-	742		231 - Worker's Compensation	699	
-	14,387	25,520		234 - or Paid Fmli	595	
-	65	-		241 - Medical Insurance	14,800	
-	381	-		243 - Life Insurance	-	
-	22	-		244 - LTD Insurance	-	
-	423	-		245 - Employee Assistance Programs	-	
-	-	-		247 - STD Insurance	-	
-	-	-		410 - Consumable Supplies and Materials	7,500	
-	202,205	282,091	3.63	<i>Total Function:</i>	228,270	2.00
-	12,231	-		<u>1283 - Philomath Alternative Academy</u>		
-	1,818	-		111 - Licensed Salaries	-	
-	734	-		210 - Public Employees Retirement System	-	
-	1,040	-		212 - Employee Contribution Pick-Up	-	
-	936	-		213 - PERS Bond 1	-	
-	57	-		220 - Social Security Administration	-	
-	236	-		231 - Worker's Compensation	-	
-	6	-		241 - Medical Insurance	-	
-	38	-		243 - Life Insurance	-	
-	2	-		244 - LTD Insurance	-	
-	16	-		245 - Employee Assistance Programs	-	
-	17,113	-		247 - STD Insurance	-	
				<i>Total Function:</i>	-	
58,882	172,008	150,062		<u>1288 - Charter Schools</u>		
-	-	5,843		410 - Consumable Supplies and Materials	150,062	
58,882	172,008	155,905		690 - Grant Indirect Charges	5,843	
				<i>Total Function:</i>	155,905	
-	20,455	23,452	0.81	<u>1291 - English Language Learner Programs</u>		
-	3,040	4,203		112 - Classified Salaries	25,033	0.81
-	1,227	1,407		210 - Public Employees Retirement System	3,915	
-	1,739	1,993		212 - Employee Contribution Pick-Up	1,502	
-	1,565	1,794		213 - PERS Bond 1	2,128	
-	100	110		220 - Social Security Administration	1,915	
-	-	94		231 - Worker's Compensation	118	
-	11,824	13,020		234 - or Paid Fmli	100	
-	20	-		241 - Medical Insurance	13,800	
-	61	-		243 - Life Insurance	-	
-	11	-		244 - LTD Insurance	-	
-	74	-		245 - Employee Assistance Programs	-	
-	8,545	-		247 - STD Insurance	-	
-	48,660	46,073	0.81	421 - District Textbook Adoption	-	
				<i>Total Function:</i>	48,511	0.81
-	-	123,072	1.00	<u>2190 - Service Direction, Student Support Services</u>		
-	-	22,055		113 - Administrators	63,690	0.50
-	-	7,384		210 - Public Employees Retirement System	10,687	
-	-	10,461		212 - Employee Contribution Pick-Up	3,821	
-	-	9,415		213 - PERS Bond 1	5,414	
-	-	578		220 - Social Security Administration	4,872	
-	-	492		231 - Worker's Compensation	299	
-	-	14,400		234 - or Paid Fmli	255	
92,070	53,660	-		241 - Medical Insurance	8,400	
92,070	53,660	187,857	1.00	389 - Other Non Instruction, Prof.	15,000	
				<i>Total Function:</i>	112,438	0.50
-	71,213	-		<u>2210 - Improvement of Instruction Service</u>		
-	12,787	-		111 - Licensed Salaries	-	
-	4,269	-		210 - Public Employees Retirement System	-	
-	6,048	-		212 - Employee Contribution Pick-Up	-	
-	5,444	-		213 - PERS Bond 1	-	
-	316	-		220 - Social Security Administration	-	
-	37	-		231 - Worker's Compensation	-	
-	112	-		243 - Life Insurance	-	
-	6	-		244 - LTD Insurance	-	
-	236	-		245 - Employee Assistance Programs	-	
				247 - STD Insurance	-	

-	9,474	-		249 - Retirement Benefits	-	
-	4,751	10,000		340 - Travel	-	
-	1,320	10,413		410 - Consumable Supplies and Materials	12,500	
-	1,335	-		470 - Computer Software	-	
-	117,350	20,413		<i>Total Function:</i>	12,500	
				<u>2240 - Instructional Staff Development</u>		
-	110	-		112 - Classified Salaries	-	
-	979	-		121 - Substitutes - Licensed	-	
-	1,159	-		154 - Extra Duty	-	
-	188	-		210 - Public Employees Retirement System	-	
-	52	-		212 - Employee Contribution Pick-Up	-	
-	107	-		213 - PERS Bond 1	-	
-	171	-		220 - Social Security Administration	-	
-	11	-		231 - Worker's Compensation	-	
-	344	-		410 - Consumable Supplies and Materials	28,261	
-	3,122	-		<i>Total Function:</i>	28,261	
				<u>2662 - Systems Analysis Services</u>		
4,922	4,584	-		465 - Technology Supplies	4,631	
32,525	-	-		480 - Computer Hardware	-	
114,489	96,449	-		530 - Improvements Other Than Buildings	-	
3,406	-	-		540 - Depreciable Equipment	-	
155,343	101,033	-		<i>Total Function:</i>	4,631	
422,847	1,228,304	1,275,157	11.31	<i>Total Requirements:</i>	1,212,484	9.31
-	(0)	-	11.31	<i>Total Fund:</i>	-	9.31

MTSS Lea Coaches - YR 1

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	251 - MTSS Lea Coaches - YR 1	2023/24 Proposed
\$	\$	\$		\$
(0)	-	-	Resources	
19,872	-	-	<u>000 - Undesignated</u>	
(19,872)	-	-	3299 - Other Restricted Grants-In-Aid	-
-	-	-	4500 - Restrict. Rev. From Fed. Government	-
-	-	-	5400 - Resources - Beginning Fund Balance	-
-	-	-	<i>Total Function:</i>	-
-	-	-	<i>Total Resources:</i>	-
-	-	-	<i>Total Fund:</i>	-

MTSS Lea Coaches - YR 2

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	252 - MTSS Lea Coaches - YR 2	2023/24 Proposed
\$	\$	\$		\$
0	-	-	Resources	
33,800	-	-	<u>000 - Undesignated</u>	
(11,636)	-	-	3299 - Other Restricted Grants-In-Aid	-
22,164	-	-	4500 - Restrict. Rev. From Fed. Government	-
22,164	-	-	5400 - Resources - Beginning Fund Balance	-
			<i>Total Function:</i>	-
			<i>Total Resources:</i>	-
			Requirements	
			<u>1111 - Primary, K-5</u>	
7,105	-	-	141 - Additional Salary	-
2,841	-	-	154 - Extra Duty	-
1,571	-	-	210 - Public Employees Retirement System	-
597	-	-	212 - Employee Contribution Pick-Up	-
845	-	-	213 - PERS Bond 1	-
761	-	-	220 - Social Security Administration	-
22	-	-	231 - Worker's Compensation	-
13,742	-	-	<i>Total Function:</i>	-
			<u>2120 - Guidance Services</u>	
734	-	-	154 - Extra Duty	-
116	-	-	210 - Public Employees Retirement System	-
44	-	-	212 - Employee Contribution Pick-Up	-
10	-	-	213 - PERS Bond 1	-
56	-	-	220 - Social Security Administration	-
1	-	-	231 - Worker's Compensation	-
961	-	-	<i>Total Function:</i>	-
			<u>2240 - Instructional Staff Development</u>	
2,151	-	-	154 - Extra Duty	-
363	-	-	210 - Public Employees Retirement System	-
129	-	-	212 - Employee Contribution Pick-Up	-
183	-	-	213 - PERS Bond 1	-
155	-	-	220 - Social Security Administration	-
8	-	-	231 - Worker's Compensation	-
920	-	-	340 - Travel	-
2,604	-	-	375 - Tuition Reimbursement	-
949	-	-	410 - Consumable Supplies and Materials	-
7,461	-	-	<i>Total Function:</i>	-
22,164	-	-	<i>Total Requirements:</i>	-
-	-	-	<i>Total Fund:</i>	-

LBLESD - Extended Assessment
Total: \$1,935

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	253 - LBLESD - Extended Assessment	2023/24 Proposed
\$	\$	\$		\$
-	-	650	Resources	
-	-	1,285	<u>000 - Undesignated</u>	
-	-	1,935	3299 - Other Restricted Grants-In-Aid	650
-	-	1,935	5400 - Resources - Beginning Fund Balance	1,285
			<i>Total Function:</i>	1,935
			<i>Total Resources:</i>	1,935
			Requirements	
-	-	1,935	<u>2230 - Assessment and Testing</u>	
-	-	1,935	410 - Consumable Supplies and Materials	1,935
			<i>Total Requirements:</i>	1,935
-	-	-	<i>Total Fund:</i>	-

Kindergarten Partnership & Innovation Funds
Total: \$16,887

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	254 - Kindergarten Partnership & Innovation Funds	2023/24 Proposed
\$	\$	\$		\$
45,820	9,320	16,887	Resources	
45,820	9,320	16,887	<u>000 - Undesignated</u>	
			3199 - Other Unrestricted Grants-In-Aid	16,887
			<i>Total Resources:</i>	16,887
			Requirements	
			<u>1140 - Pre-Kindergarten Programs</u>	
3,500	-	-	130 - Additional Salary	-
553	-	-	210 - Public Employees Retirement System	-
210	-	-	212 - Employee Contribution Pick-Up	-
297	-	-	213 - PERS Bond 1	-
268	-	-	220 - Social Security Administration	-
5	-	-	231 - Worker's Compensation	-
-	-	500	355 - Printing and Binding	500
38,295	38,955	11,561	374 - Other Tuition	11,561
-	101	4,826	410 - Consumable Supplies and Materials	4,826
2,692	2,803	-	690 - Grant Indirect Charges	-
45,820	41,858	16,887	<i>Total Function:</i>	16,887
			<u>1400 - Summer School Programs</u>	
-	1,456	-	154 - Extra Duty	-
-	224	-	210 - Public Employees Retirement System	-
-	87	-	212 - Employee Contribution Pick-Up	-
-	124	-	213 - PERS Bond 1	-
-	108	-	220 - Social Security Administration	-
-	7	-	231 - Worker's Compensation	-
-	2,007	-	<i>Total Function:</i>	-
45,820	43,865	16,887	<i>Total Requirements:</i>	16,887
-	34,545	-	<i>Total Fund:</i>	-

Farm to School, Botany
Total: \$9,139

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	257 - Farm to School, Botany	2023/24 Proposed
\$	\$	\$		\$
9,139	-	9,139	Resources	
9,139	-	9,139	<u>000 - Undesignated</u>	
			3299 - Other Restricted Grants-In-Aid	9,139
			<i>Total Resources:</i>	9,139
			Requirements	
			<u>3120 - Food Preparation and Dispensing Services</u>	
9,139	-	9,139	410 - Consumable Supplies and Materials	9,139
9,139	-	9,139	<i>Total Requirements:</i>	9,139
-	-	-	<i>Total Fund:</i>	-

Terry Selby Memorial
Total: \$1,500

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	258 - Terry Selby Memorial		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
1,556	1,998	1,500	1920 - Contrib/Donation Private Source		1,500
1,338	-	-	5400 - Resources - Beginning Fund Balance		-
2,894	1,998	1,500	<i>Total Function:</i>		1,500
2,894	1,998	1,500	<i>Total Resources:</i>		1,500
			Requirements		
			<u>1131 - High School Programs, 9-12</u>		
1,562	1,422	750	410 - Consumable Supplies and Materials		750
1,332	-	750	460 - Non-Consumable Items		750
2,894	1,422	1,500	<i>Total Function:</i>		1,500
2,894	1,422	1,500	<i>Total Requirements:</i>		1,500
-	(576)	-	<i>Total Fund:</i>		-

OEA Choice Trust

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	261 - OEA Choice Trust		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
-	10,000	-	2200 - Restricted Revenue		-
-	-	5,000	5400 - Resources - Beginning Fund Balance		-
-	10,000	5,000	<i>Total Function:</i>		-
-	10,000	5,000	<i>Total Resources:</i>		-
			Requirements		
			<u>2130 - Health Services</u>		
-	2,576	5,000	410 - Consumable Supplies and Materials		-
-	2,576	5,000	<i>Total Requirements:</i>		-
-	(7,424)	-	<i>Total Fund:</i>		-

MY Future, MY Choice

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	262 - MY Future, MY Choice		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
-	-	5,000	2200 - Restricted Revenue		-
-	-	5,000	<i>Total Resources:</i>		-
			Requirements		
			<u>1131 - High School Programs, 9-12</u>		
-	-	300	121 - Substitutes - Licensed		-
-	-	34	210 - Public Employees Retirement System		-
-	-	18	212 - Employee Contribution Pick-Up		-
-	-	26	213 - PERS Bond 1		-
-	-	23	220 - Social Security Administration		-
-	-	2	231 - Worker's Compensation		-
-	-	1	234 - or Paid Fmli		-
-	-	1,000	340 - Travel		-
-	-	2,923	410 - Consumable Supplies and Materials		-
-	-	4,327	<i>Total Function:</i>		-
			<u>2240 - Instructional Staff Development</u>		
-	-	500	121 - Substitutes - Licensed		-
-	-	57	210 - Public Employees Retirement System		-
-	-	30	212 - Employee Contribution Pick-Up		-
-	-	43	213 - PERS Bond 1		-
-	-	38	220 - Social Security Administration		-
-	-	3	231 - Worker's Compensation		-
-	-	2	234 - or Paid Fmli		-
-	-	673	<i>Total Function:</i>		-
-	-	5,000	<i>Total Requirements:</i>		-
-	-	-	<i>Total Fund:</i>		-

Mda Grant
Total: \$4,414

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	264 - Mda Grant		2023/24 Proposed	
\$	\$	\$			\$	
-	1,666	-	Resources			
-	1,666	-	<u>000 - Undesignated</u>			
			3299 - Other Restricted Grants-In-Aid		4,414	
			<i>Total Resources:</i>		4,414	
			Requirements			
			<u>2542 - Care and Upkeep of Buildings Services</u>			
-	1,666	-	410 - Consumable Supplies and Materials		4,414	
-	1,666	-	<i>Total Requirements:</i>		4,414	
-	-	-	<i>Total Fund:</i>		-	

CTE Revitalization Grant (History)
Total: \$8,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	265 - CTE Revitalization Grant (History)		2023/24 Proposed	
\$	\$	\$			\$	
14,939	2,969	14,938	Resources			
14,939	2,969	14,938	<u>000 - Undesignated</u>			
			3299 - Other Restricted Grants-In-Aid		8,000	
			<i>Total Resources:</i>		8,000	
			Requirements			
			<u>1131 - High School Programs, 9-12</u>			
12,933	2,969	12,932	410 - Consumable Supplies and Materials		6,000	
2,006	-	2,006	541 - Initial/ Add'l Equipment Purchase		2,000	
14,939	2,969	14,938	<i>Total Function:</i>		8,000	
14,939	2,969	14,938	<i>Total Requirements:</i>		8,000	
-	-	-	<i>Total Fund:</i>		-	

HS Grad and College and Career Readiness Fund -M98
Total: \$420,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		270 - HS Grad and College and Career Readiness Fund -M98	2023/24 Proposed	
\$	\$	\$			\$	
				Resources		
				<u>000 - Undesignated</u>		
13	-	-		1990 - Miscellaneous	-	
450,600	312,503	443,217		3299 - Other Restricted Grants-In-Aid	420,000	
(13)	-	-		5400 - Resources - Beginning Fund Balance	-	
450,600	312,503	443,217		<i>Total Function:</i>	420,000	
450,600	312,503	443,217		<i>Total Resources:</i>	420,000	
				Requirements		
				<u>1121 - Middle/Junior High Programs, 6-8</u>		
-	23,552	28,585	0.50	111 - Licensed Salaries	40,557	0.50
-	-	3,600		143 - Insurance Opt Out	-	
-	5,490	5,657		210 - Public Employees Retirement System	6,658	
-	1,410	1,931		212 - Employee Contribution Pick-Up	2,434	
-	-	2,736		213 - PERS Bond 1	3,447	
-	1,798	2,462		220 - Social Security Administration	3,103	
-	105	151		231 - Worker's Compensation	191	
-	-	128		234 - or Paid Fmli	162	
-	-	250		241 - Medical Insurance	5,584	
-	146	-		244 - LTD Insurance	-	
-	-	3,000		410 - Consumable Supplies and Materials	-	
-	32,500	48,500	0.50	<i>Total Function:</i>	62,136	0.50
				<u>1131 - High School Programs, 9-12</u>		
23,330	19,035	54,010	0.90	111 - Licensed Salaries	50,855	0.75
-	-	-		112 - Classified Salaries	26,565	0.81
-	-	-		167 - Longevity	2,400	
3,686	2,829	9,339		210 - Public Employees Retirement System	12,814	
1,400	1,142	3,240		212 - Employee Contribution Pick-Up	4,790	
1,983	1,618	4,591		213 - PERS Bond 1	6,785	
1,782	1,451	4,132		220 - Social Security Administration	6,106	
49	87	254		231 - Worker's Compensation	376	
-	-	216		234 - or Paid Fmli	320	
4,486	3,180	14,709		241 - Medical Insurance	21,350	
16	11	-		243 - Life Insurance	-	
91	67	-		244 - LTD Insurance	-	
7	4	-		245 - Employee Assistance Programs	-	
84	66	-		247 - STD Insurance	-	
-	-	-		311 - Instruction Services	6,750	
-	682	-		374 - Other Tuition	-	
52,032	8,234	36,805		410 - Consumable Supplies and Materials	2,876	
1,196	-	24,375		460 - Non-Consumable Items	3,500	
-	-	-		465 - Technology Supplies	500	
1,500	-	-		470 - Computer Software	-	
113,045	2,630	5,000		480 - Computer Hardware	23,000	
40,902	-	-		530 - Improvements Other Than Buildings	-	
245,588	41,035	156,671	0.90	<i>Total Function:</i>	168,987	1.56
				<u>1132 - High School Extra Curricular</u>		
-	7,000	-		154 - Extra Duty	4,121	
-	1,040	-		210 - Public Employees Retirement System	645	
-	420	-		212 - Employee Contribution Pick-Up	247	
-	595	-		213 - PERS Bond 1	350	
-	570	-		220 - Social Security Administration	315	
-	31	-		231 - Worker's Compensation	19	
-	-	-		234 - or Paid Fmli	16	
-	9,657	-		<i>Total Function:</i>	5,713	
				<u>1283 - Philomath Alternative Academy</u>		
37,876	89,641	81,449	1.40	111 - Licensed Salaries	94,546	1.50
47,080	-	-		113 - Administrators	-	
1,110	3,465	5,040		143 - Insurance Opt Out	3,600	
12,848	14,962	12,852		210 - Public Employees Retirement System	15,789	
4,068	5,586	5,189		212 - Employee Contribution Pick-Up	5,889	
5,764	7,914	7,352		213 - PERS Bond 1	8,343	
6,383	7,122	6,617		220 - Social Security Administration	7,509	
291	421	407		231 - Worker's Compensation	462	
-	-	346		234 - or Paid Fmli	393	
3,969	6,395	13,700		241 - Medical Insurance	6,000	
37	57	-		243 - Life Insurance	-	
216	334	-		244 - LTD Insurance	-	
16	19	-		245 - Employee Assistance Programs	-	
120	315	-		247 - STD Insurance	-	
119,777	136,233	132,952	1.40	<i>Total Function:</i>	142,531	1.50

			<u>1400 - Summer School Programs</u>	
-	2,867	3,438	154 - Extra Duty	16,000
-	480	569	210 - Public Employees Retirement System	1,822
-	170	208	212 - Employee Contribution Pick-Up	960
-	241	292	213 - PERS Bond 1	1,360
-	215	264	220 - Social Security Administration	1,224
-	13	16	231 - Worker's Compensation	91
-	-	15	234 - or Paid Fmli	64
-	230	2,500	410 - Consumable Supplies and Materials	4,000
-	4,217	7,302	Total Function:	25,521

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	270 - HS Grad and College and Career Readiness Fund -M98 (cont.)		2023/24 Proposed	
\$	\$	\$			\$	
55,798	59,188	62,789	0.85	<u>2210 - Improvement of Instruction Service</u>		
217	-	-		111 - Licensed Salaries	-	
8,856	8,795	9,330		154 - Extra Duty	-	
3,361	3,551	3,767		210 - Public Employees Retirement System	-	
4,761	5,031	5,337		212 - Employee Contribution Pick-Up	-	
4,281	4,502	4,803		213 - PERS Bond 1	-	
113	266	295		220 - Social Security Administration	-	
-	-	251		231 - Worker's Compensation	-	
7,447	7,126	11,220		234 - or Paid Fmli	-	
28	28	-		241 - Medical Insurance	-	
160	162	-		243 - Life Insurance	-	
12	9	-		244 - LTD Insurance	-	
201	201	-		245 - Employee Assistance Programs	-	
85,235	88,860	97,792	0.85	247 - STD Insurance	-	
				<i>Total Function:</i>	-	
				<u>2240 - Instructional Staff Development</u>		
-	-	-		121 - Substitutes - Licensed	3,800	
-	-	-		210 - Public Employees Retirement System	433	
-	-	-		212 - Employee Contribution Pick-Up	228	
-	-	-		213 - PERS Bond 1	323	
-	-	-		220 - Social Security Administration	291	
-	-	-		231 - Worker's Compensation	22	
-	-	-		234 - or Paid Fmli	15	
-	-	-		340 - Travel	10,000	
-	-	-		<i>Total Function:</i>	15,112	
450,600	312,503	443,217	3.65	<i>Total Requirements:</i>	420,000	3.56
-	-	-	3.65	<i>Total Fund:</i>	-	3.56

Public Purpose Fund - Energy Efficiency Projects
Total: \$128,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	271 - Public Purpose Fund - Energy Efficiency Projects		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
32,191	38,816	35,000	1990 - Miscellaneous		35,000
276,077	308,268	333,500	5400 - Resources - Beginning Fund Balance		93,000
308,268	347,084	368,500	Total Function:		128,000
308,268	347,084	368,500	Total Resources:		128,000
			Requirements		
			<u>2542 - Care and Upkeep of Buildings Services</u>		
-	3,535	42,500	322 - Repairs and Maintenance Services		42,000
-	-	2,000	324 - Rentals		2,000
-	8,368	36,500	410 - Consumable Supplies and Materials		36,500
-	-	245,000	460 - Non-Consumable Items		5,000
-	11,903	326,000	Total Function:		85,500
			<u>4150 - Building Acquisition, Construction, and Improvem</u>		
-	3,371	42,500	460 - Non-Consumable Items		42,500
-	15,274	368,500	Total Requirements:		128,000
(308,268)	(331,811)	-	Total Fund:		-

State Summer Programs Grant
Total: \$55,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	272 - State Summer Programs Grant		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
-	196,680	279,478	3299 - Other Restricted Grants-In-Aid		55,000
-	196,680	279,478	Total Resources:		55,000
			Requirements		
			<u>1111 - Primary, K-5</u>		
-	725	-	154 - Extra Duty		-
-	113	-	210 - Public Employees Retirement System		-
-	43	-	212 - Employee Contribution Pick-Up		-
-	62	-	213 - PERS Bond 1		-
-	51	-	220 - Social Security Administration		-
-	3	-	231 - Worker's Compensation		-
-	45,475	-	374 - Other Tuition		-
-	30,575	186,978	410 - Consumable Supplies and Materials		49,287
-	2,475	-	690 - Grant Indirect Charges		-
-	79,523	186,978	Total Function:		49,287
			<u>1131 - High School Programs, 9-12</u>		
-	946	78,106	410 - Consumable Supplies and Materials		-
			<u>1283 - Philomath Alternative Academy</u>		
-	12,491	-	470 - Computer Software		-
			<u>1288 - Charter Schools</u>		
-	7,043	-	460 - Non-Consumable Items		-
			<u>1400 - Summer School Programs</u>		
-	955	-	121 - Substitutes - Licensed		-
-	327	-	122 - Substitutes - Classified		-
-	57,106	10,313	154 - Extra Duty		4,121
-	8,167	1,705	210 - Public Employees Retirement System		645
-	3,110	620	212 - Employee Contribution Pick-Up		247
-	4,461	876	213 - PERS Bond 1		350
-	4,424	788	220 - Social Security Administration		315
-	272	49	231 - Worker's Compensation		19
-	-	43	234 - or Paid Fmli		16
-	78,822	14,394	Total Function:		5,713
			<u>2550 - Student Transportation Services</u>		
-	27,796	-	331 - Reimbursable Student Transportation		-
-	206,621	279,478	Total Requirements:		55,000
-	9,941	-	Total Fund:		-

Forestry Related Grants

Total: \$44,188

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	277 - Forestry Related Grants		2023/24 Proposed
\$	\$	\$			\$
44,188	44,188	44,188		Resources	
44,188	44,188	44,188		<u>000 - Undesignated</u>	
				5400 - Resources - Beginning Fund Balance	44,188
				<i>Total Resources:</i>	44,188
				Requirements	
				<u>1131 - High School Programs, 9-12</u>	
-	-	28,305	1.00	112 - Classified Salaries	28,300
-	-	2,165		220 - Social Security Administration	2,165
-	-	133		231 - Worker's Compensation	161
-	-	113		234 - or Paid Fmli	113
-	-	13,020		241 - Medical Insurance	13,200
-	-	452		410 - Consumable Supplies and Materials	249
-	-	44,188	1.00	<i>Total Function:</i>	44,188
-	-	44,188	1.00	<i>Total Requirements:</i>	44,188
(44,188)	(44,188)	-	1.00	<i>Total Fund:</i>	-

Pes-Student Body Funds
Total: (35,218)

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	284 - Pes-Student Body Funds		2023/24 Proposed	
\$	\$	\$			\$	
			Resources			
			<u>000 - Undesignated</u>			
1,257	900	2,000	1920 - Contrib/Donation Private Source		2,000	
16,599	12,868	11,015	1990 - Miscellaneous		17,315	
46,646	45,687	78,828	9701 - Beginning Fund Balance Student Activities		70,436	
64,502	59,455	91,843	<i>Total Function:</i>		89,751	
64,502	59,455	91,843	<i>Total Resources:</i>		89,751	
			Requirements			
			<u>1111 - Primary, K-5</u>			
669	1,215	1,316	410 - Consumable Supplies and Materials		-	
			<u>1113 - Elementary Extra Curricular</u>			
-	704	1,000	340 - Travel		1,000	
21,231	22,725	50,073	410 - Consumable Supplies and Materials		53,493	
-	-	40	640 - Dues and Fees		40	
21,231	23,429	51,113	<i>Total Function:</i>		54,533	
21,899	24,644	52,429	<i>Total Requirements:</i>		54,533	
(42,603)	(34,811)	(39,414)	<i>Total Fund:</i>		(35,218)	

PMS-Student Body Funds
Total: (84,057)

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	285 - PMS-Student Body Funds		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
581	1,695	2,200	1740 - Fees		2,200
55	115	-	1741 - Sports Participation Fees		-
300	104	8,000	1920 - Contrib/Donation Private Source		8,000
1,459	19,668	34,750	1990 - Miscellaneous		24,750
109,510	84,793	172,158	9701 - Begining Fund Balance Student Activities		168,114
111,905	106,376	217,108	<i>Total Function:</i>		203,064
111,905	106,376	217,108	<i>Total Resources:</i>		203,064
			Requirements		
			<u>1122 - Middle/Junior High School Extra Curricular</u>		
-	-	7,500	310 - Instruct., Prof. and Tech. Service		6,750
-	-	150	319 - Other Instructional, Professional and Technical S		150
-	-	500	324 - Rentals		500
-	-	1,800	389 - Other Non Instruction, Prof.		1,800
-	-	1,404	390 - Other General Professional and Technological Servi		1,404
27,182	23,634	118,875	410 - Consumable Supplies and Materials		107,603
-	-	100	460 - Non-Consumable Items		100
(10)	1,767	700	641 - Student Dues & Fees		700
27,172	25,401	131,029	<i>Total Function:</i>		119,007
27,172	25,401	131,029	<i>Total Requirements:</i>		119,007
(84,733)	(80,974)	(86,079)	<i>Total Fund:</i>		(84,057)

PHS-Student Body Funds
Total: (179,192)

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	286 - PHS-Student Body Funds		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
113	97	120	1510 - Interest On Investments		120
21,378	37,326	60,650	1740 - Fees		60,650
26,988	1,798	70,000	1741 - Sports Participation Fees		70,000
276	-	-	1920 - Contrib/Donation Private Source		-
37,460	231,754	323,253	1990 - Miscellaneous		323,253
-	5,115	-	2200 - Restricted Revenue		-
228,573	209,788	358,384	9701 - Begining Fund Balance Student Activities		358,384
314,787	485,879	812,407	<i>Total Function:</i>		812,407
314,787	485,879	812,407	<i>Total Resources:</i>		812,407
			Requirements		
			<u>1132 - High School Extra Curricular</u>		
-	3,461	7,740	310 - Instruct., Prof. and Tech. Service		7,740
-	-	1,000	322 - Repairs and Maintenance Services		1,000
-	1,870	3,949	324 - Rentals		3,949
-	-	2,000	340 - Travel		2,000
(15,500)	9,140	50,000	342 - Travel, Out of District		50,000
1,745	-	21,500	389 - Other Non Instruction, Prof.		21,500
115,284	256,154	508,180	410 - Consumable Supplies and Materials		508,180
455	5,381	22,380	413 - Uniforms		22,380
250	214	9,500	460 - Non-Consumable Items		9,500
1,800	-	-	541 - Initial/ Add'l Equipment Purchase		-
965	507	6,966	641 - Student Dues & Fees		6,966
104,999	276,727	633,215	<i>Total Function:</i>		633,215
104,999	276,727	633,215	<i>Total Requirements:</i>		633,215
(209,788)	(209,151)	(179,192)	<i>Total Fund:</i>		(179,192)

Drivers Ed
Total: \$28,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	288 - Drivers Ed		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
12,175	12,841	14,500	1742 - Driver's Ed Fees		14,500
8,355	8,942	13,500	3204 - Driver Education		13,500
1,927	-	-	5400 - Resources - Beginning Fund Balance		-
22,457	21,783	28,000	<i>Total Function:</i>		28,000
22,457	21,783	28,000	<i>Total Resources:</i>		28,000
			Requirements		
			<u>1131 - High School Programs, 9-12</u>		
14,135	14,785	17,000	154 - Extra Duty		17,000
2,586	2,436	1,937	210 - Public Employees Retirement System		1,937
848	885	1,020	212 - Employee Contribution Pick-Up		1,020
1,201	1,253	1,445	213 - PERS Bond 1		1,445
1,056	1,088	1,301	220 - Social Security Administration		1,301
37	68	97	231 - Worker's Compensation		97
-	-	68	234 - or Paid Fmli		68
302	49	-	322 - Repairs and Maintenance Services		-
1,514	2,941	3,132	324 - Rentals		3,132
606	2,511	2,000	410 - Consumable Supplies and Materials		2,000
170	150	-	640 - Dues and Fees		-
22,457	26,165	28,000	<i>Total Function:</i>		28,000
22,457	26,165	28,000	<i>Total Requirements:</i>		28,000
-	4,382	-	<i>Total Fund:</i>		-

Outdoor School
Total: \$59,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	289 - Outdoor School		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
71,187	61,056	57,131	3299 - Other Restricted Grants-In-Aid		59,000
(1,029)	-	-	5400 - Resources - Beginning Fund Balance		-
70,158	61,056	57,131	<i>Total Function:</i>		59,000
70,158	61,056	57,131	<i>Total Resources:</i>		59,000
			Requirements		
			<u>1121 - Middle/Junior High Programs, 6-8</u>		
-	-	1,000	121 - Substitutes - Licensed		1,000
1,726	2,030	-	154 - Extra Duty		1,751
352	362	114	210 - Public Employees Retirement System		408
99	118	60	212 - Employee Contribution Pick-Up		165
141	167	85	213 - PERS Bond 1		234
127	155	77	220 - Social Security Administration		211
3	9	6	231 - Worker's Compensation		14
-	-	4	234 - or Paid Fmli		11
66,420	50,642	54,285	389 - Other Non Instruction, Prof.		53,500
68,867	53,484	55,631	<i>Total Function:</i>		57,294
			<u>2550 - Student Transportation Services</u>		
-	3,052	1,500	331 - Reimbursable Student Transportation		1,500
			<u>3320 - Community Recreation Services</u>		
1,292	849	-	410 - Consumable Supplies and Materials		206
70,158	57,385	57,131	<i>Total Requirements:</i>		59,000
-	(3,671)	-	<i>Total Fund:</i>		-

Food Service - Flow Through
Total: \$669,719

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	292 - Food Service - Flow Through		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
-	-	-	1611 - Breakfast	18,500	
-	-	-	1612 - Lunch	58,000	
-	-	-	1613 - Special Milk Program	2,000	
8,362	789	13,000	3299 - Other Restricted Grants-In-Aid	126,719	
-	803,414	430,000	4500 - Restrict. Rev. From Fed. Government	390,000	
8,775	33,047	30,000	4901 - Federal Commodities	30,000	
3,692	3,692	5,000	5200 - Interfund Transfers	7,500	
21,265	31,435	32,600	5400 - Resources - Beginning Fund Balance	37,000	
42,095	872,378	510,600	<i>Total Function:</i>	669,719	
42,095	872,378	510,600	<i>Total Resources:</i>	669,719	
			Requirements		
			<u>2190 - Service Direction, Student Support Services</u>		
-	-	-	113 - Administrators	63,690	0.50
-	-	-	210 - Public Employees Retirement System	10,687	
-	-	-	212 - Employee Contribution Pick-Up	3,821	
-	-	-	213 - PERS Bond 1	5,414	
-	-	-	220 - Social Security Administration	4,872	
-	-	-	231 - Worker's Compensation	299	
-	-	-	234 - or Paid Fmli	255	
-	-	-	241 - Medical Insurance	8,400	
-	-	-	<i>Total Function:</i>	97,438	0.50
			<u>2520 - Fiscal Services</u>		
-	614	-	640 - Dues and Fees	-	
			<u>3120 - Food Preparation and Dispensing Services</u>		
-	-	-	112 - Classified Salaries	126,215	4.14
-	-	-	210 - Public Employees Retirement System	20,641	
-	-	-	212 - Employee Contribution Pick-Up	7,382	
-	-	-	213 - PERS Bond 1	10,457	
-	-	-	220 - Social Security Administration	9,655	
-	-	-	231 - Worker's Compensation	4,417	
-	-	-	234 - or Paid Fmli	505	
-	-	-	241 - Medical Insurance	60,509	
1,884	770,552	439,000	390 - Other General Professional and Technological Servi	312,500	
-	33,037	36,600	410 - Consumable Supplies and Materials	15,000	
8,775	33,047	30,000	451 - Federal Commodities	-	
-	-	5,000	460 - Non-Consumable Items	5,000	
10,659	836,636	510,600	<i>Total Function:</i>	572,281	4.14
10,659	837,250	510,600	<i>Total Requirements:</i>	669,719	4.64
(31,435)	(35,127)	-	<i>Total Fund:</i>		-
					4.64

Inspired
Total: \$12,833

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	293 - Inspired		2023/24 Proposed	
\$	\$	\$			\$	
750	600	2,000	Resources			
			<u>000 - Undesignated</u>			
10,443	10,533	10,833	1920 - Contrib/Donation Private Source		2,000	
11,193	11,133	12,833	5400 - Resources - Beginning Fund Balance		10,833	
			<i>Total Function:</i>		12,833	
			<i>Total Resources:</i>		12,833	
			Requirements			
			<u>2210 - Improvement of Instruction Service</u>			
-	-	10,000	390 - Other General Professional and Technological Servi		10,000	
661	300	2,833	410 - Consumable Supplies and Materials		2,833	
661	300	12,833	<i>Total Function:</i>		12,833	
661	300	12,833	<i>Total Requirements:</i>		12,833	
(10,533)	(10,833)	-	<i>Total Fund:</i>		-	

Pool Operations Fund
Total: \$174,500

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	295 - Pool Operations Fund		2023/24 Proposed
\$	\$	\$			\$
			Resources		
			<u>000 - Undesignated</u>		
1,870	-	-	1510 - Interest On Investments	-	
74	75	2,000	1800 - Community Services Activities	2,000	
4,315	9,735	10,000	1801 - Pool: Swimming Lessons	16,000	
-	-	1,300	1802 - Pool: Aerobics Classes	1,300	
148	4,886	5,000	1803 - Pool: Memberships	5,000	
4,498	9,005	7,000	1804 - Pool: Multiple Swim Passes	8,000	
1,805	1,995	5,200	1805 - Pool: Rentals	5,200	
-	-	7,000	1806 - Pool: Dolphins Fees	7,000	
-	-	500	1808 - Pool: Special/Events	500	
137	644	2,000	1809 - Acquafit Membership	2,000	
2,079	4,352	2,500	1810 - Acquafit Multi Pass	2,500	
350	1,705	-	1811 - Pool: Lifeguard Certification	-	
42,642	45,366	50,000	1920 - Contrib/Donation Private Source	50,000	
63	(63)	-	1990 - Miscellaneous	-	
50,000	50,000	50,000	5200 - Interfund Transfers	75,000	
21,005	31,038	18,000	5400 - Resources - Beginning Fund Balance	-	
128,985	158,736	160,500	<i>Total Function:</i>	174,500	
128,985	158,736	160,500	<i>Total Resources:</i>	174,500	
			Requirements		
			<u>1131 - High School Programs, 9-12</u>		
7,728	11,444	11,221	0.20 114 - Managerial - Classified	8,341	0.16
470	706	706	143 - Insurance Opt Out	-	
179	1,805	1,772	210 - Public Employees Retirement System	1,305	
68	729	716	212 - Employee Contribution Pick-Up	500	
96	1,033	1,014	213 - PERS Bond 1	709	
627	930	912	220 - Social Security Administration	638	
15	56	56	231 - Worker's Compensation	39	
-	-	48	234 - or Paid Fmli	33	
5	7	13	243 - Life Insurance	13	
27	39	75	244 - LTD Insurance	75	
2	2	5	245 - Employee Assistance Programs	5	
23	43	34	247 - STD Insurance	34	
9,239	16,793	16,572	<i>Total Function:</i>	11,692	0.16
			<u>2542 - Care and Upkeep of Buildings Services</u>		
5,250	7,984	8,062	0.25 112 - Classified Salaries	-	
-	617	1,445	210 - Public Employees Retirement System	-	
-	249	484	212 - Employee Contribution Pick-Up	-	
-	353	685	213 - PERS Bond 1	-	
297	605	617	220 - Social Security Administration	-	
178	271	311	231 - Worker's Compensation	-	
-	-	32	234 - or Paid Fmli	-	
2,085	2,528	3,255	241 - Medical Insurance	-	
3	5	-	243 - Life Insurance	-	
10	18	-	244 - LTD Insurance	-	
2	3	-	245 - Employee Assistance Programs	-	
13	21	-	247 - STD Insurance	-	
7,839	12,654	14,891	<i>Total Function:</i>	-	
			<u>3320 - Community Recreation Services</u>		
16,660	23,660	23,195	0.40 114 - Managerial - Classified	29,633	0.61
9,132	21,832	15,000	125 - Pool/Lifeguard	30,000	
763	5,934	7,500	126 - Pool/Instructor	4,000	
2,689	33,677	15,000	127 - Pool/Supervisor	28,000	
970	1,454	1,454	143 - Insurance Opt Out	-	
-	1,620	-	165 - Vacation Payoff	-	
927	5,873	7,934	210 - Public Employees Retirement System	11,697	
182	1,507	3,729	212 - Employee Contribution Pick-Up	5,498	
469	3,359	5,283	213 - PERS Bond 1	7,789	
2,311	6,746	4,755	220 - Social Security Administration	7,010	
80	303	330	231 - Worker's Compensation	492	
-	-	249	234 - or Paid Fmli	367	
10	14	26	243 - Life Insurance	26	
55	80	70	244 - LTD Insurance	70	
4	5	9	245 - Employee Assistance Programs	9	
47	89	69	247 - STD Insurance	69	
19,321	9,614	10,000	322 - Repairs and Maintenance Services	8,442	
9,146	11,355	10,000	325 - Electricity	10,000	
2,236	3,600	3,000	326 - Fuel	3,789	
3,839	3,267	10,000	327 - Water and Sewage	5,000	72

592	287	600		389 - Other Non Instruction, Prof.	600	
7,231	2,574	5,500		410 - Consumable Supplies and Materials	7,515	
3,531	4,702	4,532		460 - Non-Consumable Items	2,000	
-	351	-		470 - Computer Software	-	
303	1,780	700		640 - Dues and Fees	700	
373	-	102		670 - Taxes and Licenses	102	
80,869	143,682	129,037	0.40	Total Function:	162,808	0.61
97,947	173,129	160,500	0.85	Total Requirements:	174,500	0.77
(31,038)	14,393	-	0.85	Total Fund:	-	0.77
(832,472)	(883,344)	(304,685)	23.70	Total 6- Special Revenue Funds Total	(298,467)	24.65

All Funds 300-700

Philomath School District 17J

Debt Service - 2010 Construction Bonds

Total: \$14,257,700

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	314 - Debt Service - 2010 Construction Bonds	2023/24 Proposed
\$	\$	\$		\$
			Resources	
			<u>000 - Undesignated</u>	
2,045,308	2,079,397	2,065,000	1111 - Current Year's Taxes	2,353,500
12,934	27,112	5,000	1112 - Prior Year's Taxes	11,000
5,300	4,954	3,500	1190 - Penalties and Interest On Taxes	3,500
1,052,704	1,052,516	1,122,000	1510 - Interest On Investments	1,172,000
4,581,678	6,603,527	8,674,918	5400 - Resources - Beginning Fund Balance	10,717,700
7,697,924	9,767,506	11,870,418	<i>Total Function:</i>	14,257,700
7,697,924	9,767,506	11,870,418	<i>Total Resources:</i>	14,257,700
			Requirements	
			<u>5110 - Long-Term Debt Service</u>	
1,094,397	1,094,398	1,094,400	621 - Regular Interest	1,094,400
-	-	10,776,018	<u>7001 - Ending Balance</u>	
1,094,397	1,094,398	11,870,418	820 - Reserved for Next Year	13,163,300
			<i>Total Requirements:</i>	14,257,700
(6,603,527)	(8,673,108)	-	<i>Total Fund:</i>	-

Debt Service - PERS UAL Bonds

Total: \$2,599,300

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	350 - Debt Service - PERS UAL Bonds	2023/24 Proposed
\$	\$	\$		\$
			Resources	
			<u>000 - Undesignated</u>	
28	38	-	1510 - Interest On Investments	-
780,823	859,145	834,000	1970 - Services Provided Other Funds	834,000
1,268,753	1,419,505	1,610,170	5400 - Resources - Beginning Fund Balance	1,765,300
2,049,603	2,278,689	2,444,170	<i>Total Function:</i>	2,599,300
2,049,603	2,278,689	2,444,170	<i>Total Resources:</i>	2,599,300
			Requirements	
			<u>5100 - Debt Service</u>	
400,000	430,000	485,000	610 - Redemption of Principal	545,000
230,098	213,638	190,074	621 - Regular Interest	163,448
630,098	643,638	675,074	<i>Total Function:</i>	708,448
			<u>7001 - Ending Balance</u>	
-	-	1,769,096	821 - Ending Balance	1,890,852
630,098	643,638	2,444,170	<i>Total Requirements:</i>	2,599,300
(1,419,505)	(1,635,051)	-	<i>Total Fund:</i>	-

Capital Projects Funds
Total: \$371,500

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	400 - Capital Projects Funds		2023/24 Proposed
\$	\$	\$			\$
-	50,000	300,000	Resources		
			<u>000 - Undesignated</u>		
132,556	54,770	59,000	5200 - Interfund Transfers		312,500
132,556	104,770	359,000	5400 - Resources - Beginning Fund Balance		59,000
			<i>Total Function:</i>		371,500
			<i>Total Resources:</i>		371,500
			Requirements		
			<u>2542 - Care and Upkeep of Buildings Services</u>		
25,575	18,930	309,000	322 - Repairs and Maintenance Services		237,500
-	2,100	-	389 - Other Non Instruction, Prof.		84,000
-	530	-	410 - Consumable Supplies and Materials		-
25,575	21,560	309,000	<i>Total Function:</i>		321,500
			<u>4120 - Site Acquisition and Development Services</u>		
-	12,250	-	530 - Improvements Other Than Buildings		-
			<u>4150 - Building Acquisition, Construction, and Improvem</u>		
8,000	11,724	-	322 - Repairs and Maintenance Services		-
44,210	-	50,000	530 - Improvements Other Than Buildings		50,000
52,210	11,724	50,000	<i>Total Function:</i>		50,000
77,785	45,534	359,000	<i>Total Requirements:</i>		371,500
(54,770)	(59,237)	-	<i>Total Fund:</i>		-

Technology Replacement Fund
Total: \$90,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	405 - Technology Replacement Fund		2023/24 Proposed
\$	\$	\$			\$
165,000	100,000	50,000	Resources		
			<u>000 - Undesignated</u>		
39,411	6,709	36,000	5200 - Interfund Transfers		65,000
204,411	106,709	86,000	5400 - Resources - Beginning Fund Balance		25,000
			<i>Total Function:</i>		90,000
204,411	106,709	86,000	<i>Total Resources:</i>		90,000
			Requirements		
			<u>1121 - Middle/Junior High Programs, 6-8</u>		
11,115	11,115	11,116	465 - Technology Supplies		11,116
			<u>1131 - High School Programs, 9-12</u>		
11,346	11,346	11,347	465 - Technology Supplies		11,347
			<u>2662 - Systems Analysis Services</u>		
144,698	53,879	40,607	465 - Technology Supplies		40,607
30,543	-	22,930	480 - Computer Hardware		26,930
175,241	53,879	63,537	<i>Total Function:</i>		67,537
197,703	76,340	86,000	<i>Total Requirements:</i>		90,000
(6,709)	(30,369)	-	<i>Total Fund:</i>		-

Vehicle Replacement Fund
Total: \$5,784

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	407 - Vehicle Replacement Fund	2023/24 Proposed
\$	\$	\$		\$
			Resources	
			<u>000 - Undesignated</u>	
1,000	-	-	5200 - Interfund Transfers	5,000
5,691	784	-	5400 - Resources - Beginning Fund Balance	784
6,691	784	-	Total Function:	5,784
6,691	784	-	Total Resources:	5,784
			Requirements	
			<u>2542 - Care and Upkeep of Buildings Services</u>	
-	-	-	322 - Repairs and Maintenance Services	5,000
			<u>5110 - Long-Term Debt Service</u>	
5,784	-	-	610 - Redemption of Principal	-
124	-	-	621 - Regular Interest	-
5,908	-	-	Total Function:	-
			<u>7001 - Ending Balance</u>	
-	-	-	821 - Ending Balance	784
5,908	-	-	Total Requirements:	5,784
(784)	(784)	-	Total Fund:	-

Facility Improvement Fund (Kings Valley School)
Total: \$374,317

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	411 - Facility Improvement Fund (Kings Valley School)	2023/24 Proposed
\$	\$	\$		\$
			Resources	
			<u>000 - Undesignated</u>	
121	130	150	1510 - Interest On Investments	150
45,667	45,667	45,667	5300 - Sale of or Compensation for Loss of Fixed Assets	45,667
191,091	236,878	282,674	5400 - Resources - Beginning Fund Balance	328,500
236,878	282,675	328,491	Total Function:	374,317
236,878	282,675	328,491	Total Resources:	374,317
			Requirements	
			<u>4150 - Building Acquisition, Construction, and Improvem</u>	
-	-	328,491	520 - Buildings Acquisition	374,317
-	-	328,491	Total Requirements:	374,317
(236,878)	(282,675)	-	Total Fund:	-

Facility Grant Funds 2013

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	414 - Facility Grant Funds 2013	2023/24 Proposed
\$	\$	\$		\$
			Resources	
			<u>000 - Undesignated</u>	
31,323	13,051	-	5400 - Resources - Beginning Fund Balance	-
31,323	13,051	-	Total Resources:	-
			Requirements	
			<u>2543 - Care and Upkeep of Grounds Services</u>	
18,272	12,347	-	540 - Depreciable Equipment	-
18,272	12,347	-	Total Requirements:	-
(13,051)	(704)	-	Total Fund:	-

Clemens Pool Renovations

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	495 - Clemens Pool Renovations	2023/24 Proposed
\$	\$	\$		\$
			Resources	
			<u>000 - Undesignated</u>	
-	-	1,870	5400 - Resources - Beginning Fund Balance	-
-	-	1,870	Total Resources:	-
			Requirements	
			<u>4150 - Building Acquisition, Construction, and Improvem</u>	
-	-	1,870	530 - Improvements Other Than Buildings	-
-	-	1,870	Total Requirements:	-
-	-	-	Total Fund:	-

Internal Service Funds
Total: \$13,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	600 - Internal Service Funds		2023/24 Proposed	
\$	\$	\$			\$	
			Resources			
			<u>000 - Undesignated</u>			
-	15,000	-	5200 - Interfund Transfers		5,000	
773	153	14,000	5400 - Resources - Beginning Fund Balance		8,000	
773	15,153	14,000	<i>Total Function:</i>		13,000	
773	15,153	14,000	<i>Total Resources:</i>		13,000	
			Requirements			
			<u>2520 - Fiscal Services</u>			
-	136	13,100	232 - Unemployment Compensation		12,050	
620	840	900	389 - Other Non Instruction, Prof.		950	
620	976	14,000	<i>Total Function:</i>		13,000	
620	976	14,000	<i>Total Requirements:</i>		13,000	
(153)	(14,177)	-	<i>Total Fund:</i>		-	

Supplemental Retirement
Total: \$323,464

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	705 - Supplemental Retirement	2023/24 Proposed
\$	\$	\$		\$
			Resources	
			<u>000 - Undesignated</u>	
7,400	10,494	7,500	1990 - Miscellaneous	7,500
602,764	475,599	386,380	5400 - Resources - Beginning Fund Balance	315,964
610,163	486,093	393,880	<i>Total Function:</i>	323,464
610,163	486,093	393,880	<i>Total Resources:</i>	323,464
			Requirements	
			<u>2700 - Supplemental Retirement Program</u>	
134,371	98,882	99,430	270 - Post Employment Retirement Benefits	81,000
193	174	-	640 - Dues and Fees	-
134,564	99,057	99,430	<i>Total Function:</i>	81,000
			<u>7001 - Ending Balance</u>	
-	-	294,450	821 - Ending Balance	242,464
134,564	99,057	393,880	<i>Total Requirements:</i>	323,464
(475,599)	(387,036)	-	<i>Total Fund:</i>	-

Classified Employee Professional Development Fund
Total: \$63,650

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	720 - Classified Employee Professional Development Fund	2023/24 Proposed
\$	\$	\$		\$
			Resources	
			<u>000 - Undesignated</u>	
25,000	25,000	20,000	5200 - Interfund Transfers	20,000
77,528	65,110	53,800	5400 - Resources - Beginning Fund Balance	43,650
102,528	90,110	73,800	<i>Total Function:</i>	63,650
102,528	90,110	73,800	<i>Total Resources:</i>	63,650
			Requirements	
			<u>1111 - Primary, K-5</u>	
5,547	3,541	3,600	241 - Medical Insurance	3,700
500	500	-	246 - District Paid Hsa	-
6,047	4,041	3,600	<i>Total Function:</i>	3,700
			<u>1131 - High School Programs, 9-12</u>	
400	-	1,200	241 - Medical Insurance	2,050
			<u>1221 - Learning Centers - Structured and Intensive</u>	
4,418	2,160	2,400	241 - Medical Insurance	3,700
500	-	2,000	246 - District Paid Hsa	2,000
4,918	2,160	4,400	<i>Total Function:</i>	5,700
			<u>1223 - Community Transition Centers</u>	
1,200	1,200	1,200	241 - Medical Insurance	1,200
			<u>1250 - Less Rest. Programs for Students With Disabilities</u>	
3,560	3,599	3,600	241 - Medical Insurance	2,500
-	500	1,000	246 - District Paid Hsa	1,000
3,560	4,099	4,600	<i>Total Function:</i>	3,500
			<u>1272 - Title I</u>	
1,200	2,400	1,200	241 - Medical Insurance	1,200
500	500	-	246 - District Paid Hsa	-
1,700	2,900	1,200	<i>Total Function:</i>	1,200
			<u>1283 - Philomath Alternative Academy</u>	
1,100	1,200	1,200	241 - Medical Insurance	1,200
500	-	-	246 - District Paid Hsa	-
1,600	1,200	1,200	<i>Total Function:</i>	1,200
			<u>1291 - English Language Learner Programs</u>	
569	580	600	241 - Medical Insurance	1,200
500	500	-	246 - District Paid Hsa	-
1,069	1,080	600	<i>Total Function:</i>	1,200
			<u>2110 - Attendance and Social Work Services</u>	
2,373	2,889	2,400	241 - Medical Insurance	2,700
500	1,000	2,000	246 - District Paid Hsa	2,000
2,873	3,889	4,400	<i>Total Function:</i>	4,700
			<u>2190 - Service Direction, Student Support Services</u>	
1,200	1,200	1,200	241 - Medical Insurance	1,200
			<u>2220 - Educational Media Services</u>	
631	620	-	241 - Medical Insurance	-

				<u>2240 - Instructional Staff Development</u>		
-	-	37,200		340 - Travel	25,000	
-	2,250	-		410 - Consumable Supplies and Materials	-	
-	2,250	37,200		<i>Total Function:</i>	25,000	
				<u>2410 - Office of the Principal Services</u>		
3,293	2,400	3,600		241 - Medical Insurance	3,600	
1,000	1,000	1,000		246 - District Paid Hsa	1,000	
4,293	3,400	4,600		<i>Total Function:</i>	4,600	
				<u>2542 - Care and Upkeep of Buildings Services</u>		
6,227	6,490	8,400		241 - Medical Insurance	8,400	
				<u>2662 - Systems Analysis Services</u>		
1,200	422	-		241 - Medical Insurance	-	
500	500	-		246 - District Paid Hsa	-	
1,700	922	-		<i>Total Function:</i>	-	
37,418	35,451	73,800		<i>Total Requirements:</i>	63,650	
(65,110)	(54,659)	-		<i>Total Fund:</i>	-	

Licensed Employee Insurance Fund
Total: \$50,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	730 - Licensed Employee Insurance Fund		2023/24 Proposed
\$	\$	\$			\$
50,000	50,000	50,000	Resources		
961	852	-	<u>000 - Undesignated</u>		
50,961	50,852	50,000	5200 - Interfund Transfers		50,000
50,961	50,852	50,000	5400 - Resources - Beginning Fund Balance		-
			<i>Total Function:</i>		50,000
			<i>Total Resources:</i>		50,000
			Requirements		
			<u>1111 - Primary, K-5</u>		
17,717	15,000	13,100	241 - Medical Insurance		13,500
			<u>1121 - Middle/Junior High Programs, 6-8</u>		
8,571	7,472	8,300	241 - Medical Insurance		6,000
			<u>1131 - High School Programs, 9-12</u>		
12,704	10,400	10,700	241 - Medical Insurance		12,500
			<u>1221 - Learning Centers - Structured and Intensive</u>		
5,605	5,823	6,400	241 - Medical Insurance		3,500
			<u>1250 - Less Rest. Programs for Students With Disabilities</u>		
4,778	4,884	5,500	241 - Medical Insurance		8,500
			<u>1272 - Title I</u>		
-	829	-	241 - Medical Insurance		-
			<u>1283 - Philomath Alternative Academy</u>		
-	4,046	5,000	241 - Medical Insurance		3,500
			<u>2120 - Guidance Services</u>		
735	1,124	1,000	241 - Medical Insurance		2,500
			<u>2220 - Educational Media Services</u>		
-	283	-	241 - Medical Insurance		-
50,110	49,860	50,000	<i>Total Requirements:</i>		50,000
(852)	(992)	-	<i>Total Fund:</i>		-
(8,876,938)	(11,138,791)	-	Total 7- All Funds 300-700 Total		-

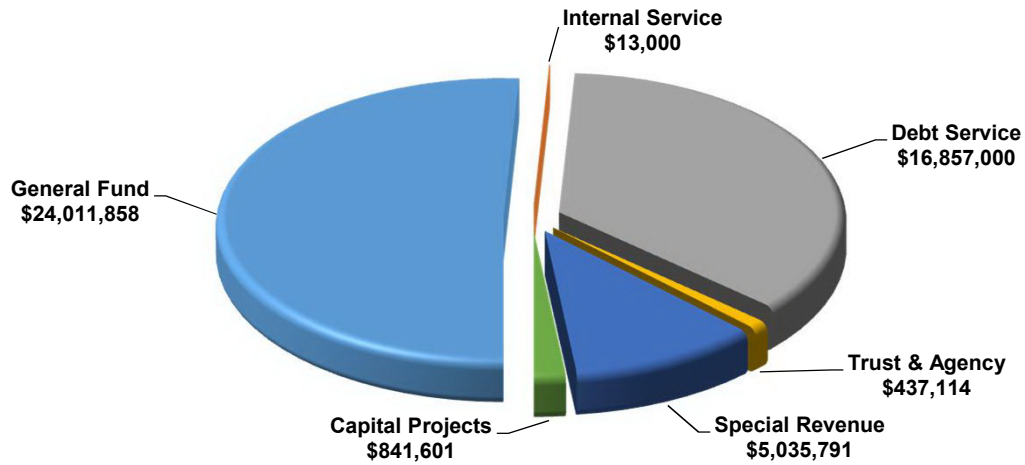
Budget Resources

Philomath School District 17J

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed
\$	\$	\$		\$
21,567,985	22,193,718	23,071,435	100 - General Fund	24,011,858
3,128,445	5,459,354	5,889,794	200 - Special Revenue Funds	5,035,791
9,747,527	12,046,194	14,314,588	300 - Debt Service Funds	16,857,000
611,860	507,989	775,361	400 - Capital Projects Funds	841,601
773	15,153	14,000	600 - Internal Service Funds	13,000
763,653	627,054	517,680	700 - Trust and Agency Funds	437,114
35,820,242	40,849,463	44,582,858	Total Fund:	47,196,364

Budget Expenses

Philomath School District 17J



2020/21 Actuals	2021/22 Actuals	2022/23 Adopted		2023/24 Proposed
\$	\$	\$		\$
19,053,147	20,504,404	23,071,435	100 - General Fund	24,011,858
2,295,973	4,576,010	5,889,794	200 - Special Revenue Funds	5,035,791
1,724,495	1,738,036	14,314,588	300 - Debt Service Funds	16,857,000
299,668	134,221	775,361	400 - Capital Projects Funds	841,601
620	976	14,000	600 - Internal Service Funds	13,000
222,092	184,367	517,680	700 - Trust and Agency Funds	437,114
23,595,995	27,138,015	44,582,858	Total Fund:	47,196,364